

City of Elko

**Fiscal Year
2012/2013**

Final Budget



STATE OF NEVADA
DEPARTMENT OF TAXATION

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City of Elko herewith submits the (FINAL) budget for the
fiscal year ending June 30, 2013

This budget contains 4 funds, including Debt Service, requiring property tax revenues totaling \$ 3,676,885

The property tax rates computed herein are based on preliminary data. If the final state computed revenue limitation permits, the tax rate will be increased by an amount not to exceed 1,003 If the final computation requires, the tax rate will be lowered.

This budget contains 12 governmental fund types with estimated expenditures of \$ 26,257,023 and
6 proprietary funds with estimated expenses of \$ 15,287,018

Copies of this budget have been filed for public record and inspection in the offices enumerated in NRS 354.596 (Local Government Budget and Finance Act).

CERTIFICATION

I Dawn Stout
(Printed Name)
Administrative Services Director
(Title)

certify that all applicable funds and financial
operations of this Local Government are
listed herein

Signed Dawn Stout

Dated: May 15, 2012

APPROVED BY THE GOVERNING BOARD

[Signatures]

SCHEDULED PUBLIC HEARING:

Date and Time May 15, 2012 at 4:00 P.M. PST

Publication Date 7-May-12

Place: Elko City Hall located at 1751 College Avenue Elko, NV 89801

CITY OF ELKO
2012/2013 Final Budget

The 2012/2013 fiscal year budget for the City of Elko includes a tax rate of .9200, a total of 1.003 less than that allowed under the current cap. This is the same tax rate the City has had since fiscal year 2005/2006.

The budgeted ending fund balance for the general fund is 8.3% of total expenditures as allowed by NRS. It is our policy to maintain an ending fund balance of 8.3% in those funds with related employee expenses to fund the first month's expenses prior to receiving any anticipated revenues.

Total general fund revenues are budgeted at a decrease of 2.2% from our estimate for 2012 based on Council action to only budget fifty percent of the projected consolidated tax excess revenues. Property tax revenue is expected to increase 5.1%, licenses and permits are expected to decrease 6.9%, intergovernmental revenue is expected to decrease 2.9%, and charges for services are expected to decrease 3.5%. The tax abatement that was enacted by the Legislature in 2005 has an impact to the general fund for fiscal year 2012/13 of approximately \$30,576. The consolidated tax revenues are the largest single source of general fund revenue comprising 63.5% of 2012 revenues and 63.0% of 2013 revenues.

General fund expenditures are projected to increase 7.5% from estimated fiscal year 2011/12 or approximately \$1,236,551. The total general fund expenditures are projected to be \$17.7 million in fiscal year 2013. Salaries and benefits comprise 72.2% of total general fund expenses; services and supplies are the remaining 27.8% of general fund expenses.

The transfer from the recreation fund to the general fund represents 22.5% of operating expenses for recreation related services in the general fund. The transfer from the general fund to the golf enterprise fund is to fund the administrative expenses provided to that fund. The transfer from the recreation fund to the youth recreation fund is to help fund the after school fun factory program as well as summer and winter activities for the youth of the community. The transfer from the recreation fund to the debt service fund is for the California Trails Interpretive Center Bond payment. The transfer from the recreation fund to the airport fund covers the Airport Terminal Bond payment.

The City has established a reserve fund balance in the recreation fund in the amount of \$149,000 which equates to one year's payment of the California Trails Interpretive Center Bond. In addition, the debt service fund has a reserved fund balance in the amount of \$493,690 to start building a one year reserve for the 2010 street bond payment.

2012/2013 Final Budget Index

Schedule #	Description	Page No.
	Transmittal Letter	1
	Budget Message	2
	Index	3
S - 1	Budget Summary	4 - 5
S - 2	Full Time Equivalent Employees by Fund	6
S - 3	Ad Valorem Tax Rate and Revenue Reconciliation	7
A	Estimated Revenues and Other Resources	8
A - 1	Estimated Expenditures and Other Financing Uses	9
A - 2	Proprietary and Internal Service Trust Funds	10
B	Revenues - General Fund	11 - 13
B	Expenditures - General Fund - General Government Function	14
B	Expenditures - General Fund - General Judicial Function	15
B	Expenditures - General Fund - Public Safety Function	16
B	Expenditures - General Fund - Public Works Function	17
B	Expenditures - General Fund - Health Function	18
B	Expenditures - General Fund - Recreation Function	19
B	Expenditures - General Fund - Community Support	20
B	Expenditures - General Fund Summary	21
B	Revenues and Expenditures - Recreation Fund	22
B	Revenues and Expenditures - Youth Recreation Fund	23
B	Revenues and Expenditures - Muni Court Admin. Assessment Fund	24
B	Revenues and Expenditures - Narcotics Task Force Grant Fund	25
B	Revenues and Expenditures - Revenue Stabilization Fund	26
B	Revenues and Expenditures - Capital Construction Fund	27
B	Revenues and Expenditures - Elko Redevelopment Agency	28
B	Revenues and Expenditures - Facility Reserve Fund	29
B	Revenues and Expenditures - Ad Valorem Projects Fund	30
B	Revenues and Expenditures - Public Improvement Development Fund	31
B	Revenues and Expenditures - Capital Equipment Reserve Fund	32
C	Debt Service - Debt Paid by Operating Resources	33
C	Debt Service - Debt Paid by Ad Valorem Taxes	34
F - 1	Revenues/Expenses/Net Income - Water Fund	35
F - 2	Statement of Cash Flows - Water Fund	36
F - 1	Revenues/Expenses/Net Income - Sewer Fund	37
F - 2	Statement of Cash Flows - Sewer Fund	38
F - 1	Revenues/Expenses/Net Income - Landfill Fund	39
F - 2	Statement of Cash Flows - Landfill Fund	40
F - 1	Revenues/Expenses/Net Income - Airport Fund	41
F - 2	Statement of Cash Flows - Airport Fund	42
F - 1	Revenues/Expenses/Net Income - Golf Fund	43
F - 2	Statement of Cash Flows - Golf Fund	44
F - 1 & 2	Rev/Exp/Net Income/Stmt of Cash Flows - Health Insurance Fund	45
C - 1	Indebtedness	46
T	Reconciliation of Transfers	47
	Lobbing Expense Estimate	48
	Schedule of Existing Contracts	49
	Schedule of Privatization Contracts	50

Budget Summary for CITY OF ELKO
Schedule S-1

	GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS				PROPRIETARY FUNDS		(MEMO ONLY) COLUMNS 3 + 4
	ACTUAL PRIOR YEAR 6/30/2011	ESTIMATED CURRENT YEAR 6/30/2012	BUDGET YEAR 6/30/2013	BUDGET YEAR 6/30/2013			
REVENUES							
Property Taxes	3,485,794	3,483,821	3,676,885				3,676,885
Other Taxes	3,117,566	3,598,139	3,279,818				3,279,818
Licenses and Permits	1,765,089	1,911,760	1,780,260			-	1,780,260
Intergovernmental Resources	13,182,533	13,229,596	12,544,743				12,544,743
Charges for Services	985,320	1,047,410	1,047,275			11,735,975	12,783,250
Fines and Forfeitures	209,940	203,250	203,250				203,250
Miscellaneous	218,418	455,215	120,864			5,985,593	6,106,457
TOTAL REVENUES	22,964,660	23,929,191	22,653,095	17,721,568			40,374,663
EXPENDITURES - EXPENSES							
General Government	2,210,166	3,492,291	3,011,515			1,633,191	4,644,706
Judicial	364,974	343,575	508,032				508,032
Public Safety	8,548,012	8,690,155	9,687,225				9,687,225
Public Works	6,331,661	13,488,688	7,227,066				7,227,066
Health Welfare	526,608	559,613	659,495				659,495
Culture and Recreation	3,170,741	3,724,452	4,242,366				4,242,366
Community Support	21,000	23,500	30,000				30,000
Contingencies	xxxxxxxxxxxxxxxx	xxxxxxxxxxxxxxxx	265,218				265,218
Utility Enterprises	-					9,221,689	9,221,689
Hospitals	-						-
Transit Systems	-						-
Airports	-					3,556,713	3,556,713
Other Enterprises - Golf	-					715,670	715,670
Debt Service: Principal Retirement	75,000	465,000	480,000			xxxxxxxxxxxxxx	480,000
Interest Cost	244,967	422,324	411,324			159,755	571,079
TOTAL EXPENDITURES - EXPENSES	21,493,129	31,209,598	26,522,241	15,287,018			41,809,259
Excess of Revenues over (under)							
Expenditures - Expenses	1,471,531	(7,280,407)	(3,869,146)			2,434,550	(1,434,596)

**Budget Summary for CITY OF ELKO
Schedule S-1**

	GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS				(MEMO ONLY) COLUMNS 3 + 4
	ACTUAL PRIOR YEAR 6/30/2011	ESTIMATED CURRENT YEAR 6/30/2012	BUDGET YEAR 6/30/2013	PROPRIETARY FUNDS BUDGET YEAR 6/30/2013	
REVENUES					
OTHER FINANCING SOURCES (USES)					
Proceeds of Long-term Debt	10,497,402	-	-		
Capital Leases	-	-			
Sales of General Fixed Assets	1,482				
Short Term Financing					
Operating Transfers in	2,141,863	595,549	1,478,755	381,654	1,860,409
Operating Transfers (out)	(2,592,133)	(970,571)	(1,860,409)	-	(1,860,409)
TOTAL OTHER FINANCING SOURCES (USES)	10,048,614	(375,022)	(381,654)	381,654	-
Excess of Revenues and Other Sources over (under) Expenditures and Other Uses (Net Income)	11,520,145	(7,655,429)	(4,250,800)	2,816,204	(1,434,596)
FUND BALANCE JULY 1, BEGINNING OF YEAR					
Reserved	147,000	147,000	554,705	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Unreserved	4,106,518	15,626,663	7,563,529	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
TOTAL BEGINNING FUND BALANCE	4,253,518	15,773,663	8,118,234	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Prior Period Adjustments	-			XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Residual Equity Transfers	-			XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
FUND BALANCE JUNE 30, END OF YEAR					
Reserved	147,000	574,445	642,690	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
Unreserved	15,626,663	7,543,789	3,224,744	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX
TOTAL ENDING FUND BALANCE	15,773,663	8,118,234	3,867,434	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX

FULL TIME EQUIVALENT EMPLOYEES BY FUNCTION

	ACTUAL PRIOR YEAR ENDING 6/30/2011	ESTIMATED CURRENT YEAR ENDING 6/30/2012	BUDGET YEAR ENDING 6/30/2013
General Government	21	21	23
Judicial			
Public Safety	66	67	68
Public Works	29	28	28
Sanitation	6.5	7.5	8.5
Health	7.5	7.5	7.5
Welfare			
Culture and Recreation	24.5	24.5	24.5
Community Support			
TOTAL GENERAL GOVERNMENT	154.5	155.5	159.5
Utilities	16	16	17
Hospitals			
Transit Systems			
Airports	5	5	5
Other			
TOTAL	21	21	22
Total FTE's	175.5	176.5	181.5

Employee's retirement contribution is paid by the Employer

Population (As of July 1)	18,428 State Demographer	18,842 State Demographer	19,209 State Demographer
Assessed Valuation (Secured and Unsecured Only)	390,874,792	386,249,054	404,576,925
Net Proceeds of Mines	47,000	60,000	59,000
TOTAL ASSESSED VALUE	390,921,792	386,309,054	404,635,925
TAX RATE			
General Fund	0.6148	0.6148	0.6148
Special Revenue Funds			
Capital Projects Funds	0.3052	0.2352	0.2352
Debt Service Funds	-	0.0700	0.0700
Enterprise Funds			
Other			
TOTAL TAX RATE	0.9200	0.9200	0.9200

PROPERTY TAX RATE AND REVENUE RECONCILIATION

	(1) ALLOWED TAX RATE	(2) ASSESSED VALUATION	(3) ALLOWED AD VALOREM REVENUE	(4) TAX RATE LEVIED	(5) TOTAL PREABATED AD VALOREM REVENUE	(6) AD VALOREM TAX ABATEMENT	(7) BUDGETED AD VALOREM REVENUE WITH CAP
OPERATING RATE							
A Property Tax Subject to Revenue Limitations	1.9280	404,576,925	7,800,243	0.8500	3,438,904	42,323	3,396,581
B Property Tax Outside Revenue Limitations:							
Net Proceeds of Mines	1.9280	59,000	1,138	0.9200	543		543
VOTER APPROVED							
C Voter Approved Overrides							
LEGISLATIVE OVERRIDES							
D Accident Indigent-NRS 428.185							
E Medical Indigent-NRS428.285							
F Capital Acquisition							
G Youth Services Levy							
H Legislative Overrides							
I SCCRT Loss-NRS 254.59813							
J Other- Redevelopment Agency							
K Other							
L Subtotal (D - K)	-			-			
M Subtotal (A, B, C, L)	1.9280	404,635,925	7,801,381	0.8500	3,439,447	42,323	3,397,124
N Debt	-	404,635,925	-	0.0700	283,245	3,484	279,761
O Total M and N	1.9280	404,635,925	7,801,381	0.9200	3,722,693	45,807	3,676,885

ESTIMATED REVENUES AND OTHER RESOURCES

SCHEDULE - A GOVERNMENTAL FUND TYPES, EXPENDABLE TRUST FUNDS AND TAX SUPPORTED PROPRIETARY FUND TYPES

Budget for Fiscal Year Ending June 30, 2013

Budget Summary for the CITY OF ELKO

GOVERNMENTAL FUNDS AND EXPENDABLE TRUST FUNDS FUND NAME	BEGINNING FUND BALANCES (1)	CONSOLIDATED TAX REVENUE (2)	PROPERTY TAX REQUIRED (3)	TAX RATE (4)	OTHER REVENUE (5)	OTHER FINANCING SOURCES OTHER THAN TRANSFER IN (6)	OPERATING TRANSFERS IN (7)	TOTAL (8)
General	3,612,999	10,510,556	2,457,126	0.6148	3,714,841	-	239,464	20,534,986
Recreation	723,426				3,002,500	-	-	3,725,926
Youth Recreation	46,177				233,000		13,304	292,481
Municipal Court Admin. Assessment	102,032				15,000		-	117,032
Narcotics Task Force Grant	-				136,000		-	136,000
Revenue Stabilization	1,262,621				1,000		267,605	1,531,226
Capital Construction	779,885		620,267	0.1552	2,500		-	1,402,652
Elko Redevelopment Agency	403,319				77,600		8,000	488,919
Facility Reserve	15,196				100		401,407	416,703
Ad Valorem Capital Projects	217,710				207,618		-	425,328
Public Improvement Development	15,484				1,100		-	16,584
Capital Equipment Reserve	511,940	515,915	319,731	0.0800	8,500	-	401,407	1,757,493
Debt Service	427,445		279,761	0.0700	549,980		147,568	1,404,754
Subtotal Governmental Fund Types, Expendable Trust Funds	8,118,234	11,026,471	3,676,885	0.9200	7,949,739	-	1,478,755	32,250,084
PROPRIETARY FUNDS								
Water Enterprise	xxxxxxxxxx				xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Sewer Enterprise	xxxxxxxxxx				xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Landfill Enterprise	xxxxxxxxxx				xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Health Insurance	xxxxxxxxxx				xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Airport Enterprise	xxxxxxxxxx				xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
Golf Enterprise	xxxxxxxxxx				xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
SUBTOTAL PROPRIETARY FUNDS	xxxxxxxxxx				xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx
TOTAL ALL FUNDS	xxxxxxxxxx	11,026,471	3,676,885	0.9200	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx	xxxxxxxxxx

SCHEDULE A-1 ESTIMATED EXPENDITURES AND OTHER FINANCING USES

Budget for Fiscal Year Ending June 30, 2013

Budget Summary for the CITY OF ELKO

GOVERNMENTAL FUNDS AND EXPENDABLE TRUST FUNDS FUND NAME	*	SALARIES AND WAGES (1)	EMPLOYEE BENEFITS (2)	SERVICES, SUPPLIES AND OTHER CHARGES ** (3)	CAPITAL OUTLAY *** (4)	CONTINGENCIES AND USES OTHER THAN OPERATING TRANSFERS OUT (5)	OPERATING TRANSFERS OUT (6)	ENDING FUND BALANCES (7)	TOTAL (8)
General	X	8,110,115	4,657,240	4,913,845	-	265,218	1,099,014	1,489,554	20,534,986
Recreation	R	-	-	1,726,745	1,096,786	-	753,395	149,000	3,725,926
Youth Recreation	R	136,000	46,400	103,650	-	-	-	6,431	292,481
Municipal Court Admin. Assessment	R	-	-	-	117,032	-	-	-	117,032
Narcotics Task Force Grant	R	80,000	50,000	6,000	-	-	-	-	136,000
Revenue Stabilization	R	-	-	-	-	-	-	1,531,226	1,531,226
Capital Construction	C	-	-	15,000	1,379,652	-	8,000	-	1,402,652
Elko Redevelopment Agency	C	18,500	5,500	27,000	437,919	-	-	-	488,919
Facility Reserve	C	-	-	-	416,703	-	-	-	416,703
Ad Valorem Capital Projects	C	-	-	-	425,328	-	-	-	425,328
Public Improvement Development	C	-	-	-	16,584	-	-	-	16,584
Capital Equipment Reserve	C	-	-	200	1,579,500	-	-	177,793	1,757,493
Debt Service	D			891,324					
TOTAL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS		8,344,615	4,759,140	7,683,764	5,469,504	265,218	1,860,409	513,430	32,250,084

*** FUND TYPES**

R - Special Revenue
C - Capital Projects
D - Debt Service
T - Expendable Trust

** Include Debt Service Requirements in this column.

*** Capital Outlay must agree with CIP

SCHEDULE A-2 PROPRIETARY AND NONEXPENDABLE TRUST FUNDS

Budget for Fiscal Year Ending June 30, 2013

Budget Summary for the CITY OF ELKO

FUND NAME	*	OPERATING REVENUES (1)	OPERATING EXPENSES (2)**	NONOPERATING REVENUES (3)	NONOPERATING EXPENSES (4)	OPERATING TRANSFERS		NET INCOME (7)
						IN (5)	OUT (6)	
Water	E	3,344,336	3,088,407	475,000	-	-	-	730,929
Sewer	E	3,052,205	4,466,838	3,631,093	-	-	-	2,216,460
Landfill	E	1,753,188	1,666,444	3,500	-	-	-	90,244
Health Insurance	I	1,833,191	1,633,191	-	-	-	-	200,000
Airport	E	1,019,761	3,556,713	1,875,500	159,755	329,755	-	(491,452)
Golf	E	733,294	715,670	500	-	51,899	-	70,023
TOTAL		11,735,975	15,127,263	5,985,593	159,755	381,654	-	2,816,204

* FUND TYPES:
 E - Enterprise
 I - Internal Service
 N - Nonexpendable Trust

** Including Depreciation

REVENUES	(1)	(2)	(3) BUDGET YEAR ENDING 6/30/2013	
	ACTUAL PRIOR YEAR ENDING 6/30/2011	ESTIMATED CURRENT YEAR ENDING 6/30/2012	TENTATIVE APPROVED	FINAL APPROVED
TAXES:				
Ad Valorem	2,253,941	2,337,913	2,457,126	2,457,126
LICENSES / PERMITS:				
<u>Business Licenses:</u>				
Business License	389,685	470,000	470,000	470,000
Liquor License	74,675	65,750	65,750	65,750
Gaming License	109,919	104,000	104,000	104,000
Total Business License	574,279	639,750	639,750	639,750
<u>Other Licenses:</u>				
Dog Licenses	4,045	4,500	4,500	4,500
Bicycle Licenses	4	10	10	10
Total Other Licenses	4,049	4,510	4,510	4,510
<u>Franchise Fees:</u>				
Television	104,040	104,000	104,000	104,000
Natural Gas	187,889	175,000	175,000	175,000
Electricity	365,511	344,000	344,000	344,000
Geothermal	4,980	3,000	3,000	3,000
Water and Sewer	184,480	240,000	240,000	240,000
Telephone	48,235	45,000	45,000	45,000
Total Franchise Fees	895,135	911,000	911,000	911,000
<u>Permits:</u>				
Building Permits	291,626	356,500	225,000	225,000
Other Permits				
Total Permits	291,626	356,500	225,000	225,000
TOTAL LICENSES AND PERMITS	1,765,089	1,911,760	1,780,260	1,780,260
INTERGOVERNMENTAL REVENUE:				
<u>Grants:</u>				
Juvenile Task Force Grant	79,937	68,000	60,000	60,000
Law Enforcement Grants	63,946	63,946	63,946	63,946
Other Grants	-	-		
Total Grants	143,883	131,946	123,946	123,946
<u>Fuel Taxes:</u>				
Local Fuel Tax County Option	108,319	114,900	123,016	123,016
Fuel Tax - 1.75	141,644	142,550	141,717	141,717
Fuel Tax - 2.35	242,055	252,000	252,262	252,262
Total Fuel Taxes	492,018	509,450	516,995	516,995
<u>Consolidated Revenue:</u>				
Cigarette Tax	83,012	83,997	80,990	80,990
Liquor Tax	23,272	25,636	23,822	23,822
Sales Tax	9,219,366	9,354,849	8,954,814	8,954,814
Government Services Tax	1,324,393	1,280,628	1,363,953	1,363,953
RPTT	80,812	86,025	86,977	86,977
Total Consolidated Revenue	10,730,855	10,831,135	10,510,556	10,510,556

REVENUES	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2011	ESTIMATED CURRENT YEAR ENDING 6/30/2012	BUDGET YEAR ENDING 6/30/2013	
			TENTATIVE APPROVED	FINAL APPROVED
INTERGOVERNMENTAL REVENUE: (Continued)				
<u>County Shared Revenues:</u>				
Gaming Tax	118,631	123,975	118,631	118,631
Total County Shared Revenues	118,631	123,975	118,631	118,631
<u>Other Intergovernmental Revenue:</u>				
Court Administrative Assessment	15,237	9,500	9,500	9,500
LEO Reimbursements	14,026	50,000	48,720	48,720
Workers Compensation Refunds	7,832	5,964		
Narcotics Seizure Revenue	20,546	-		
Total Other Intergov'tal Revenue	57,641	65,464	58,220	58,220
TOTAL INTERGOVERNMENTAL REV	11,543,028	11,661,970	11,328,348	11,328,348
CHARGES FOR SERVICES:				
<u>Community Development Fees:</u>				
Other Fees	500	500	500	500
Zoning Fees	16,985	20,000	15,000	15,000
Plan Check Fees	106,371	175,000	150,000	150,000
Total Community Development Fees	123,856	195,500	165,500	165,500
<u>Public Works Fees:</u>				
Street Lighting Fees	231,307	235,000	235,000	235,000
Storm Water Management Fee	81,265	109,800	109,800	109,800
Total Public Works Fees	312,572	344,800	344,800	344,800
<u>Public Safety Fees:</u>				
Fingerprinting Fees	11,840	10,000	10,000	10,000
Other Fees	95,731	63,260	63,260	63,260
Total Public Safety Fees	107,571	73,260	73,260	73,260
<u>Recreation Fees:</u>				
Park Concession Fees	250	250	250	250
Park Use Fees	16,862	17,000	17,000	17,000
Swimming Pool Fees	108,330	116,875	116,875	116,875
Total Recreation Fees	125,442	134,125	134,125	134,125
<u>Health Fees:</u>				
Animal Shelter Fees	66,040	73,290	73,290	73,290
Cemetery Sales	12,300	12,300	12,300	12,300
Grave Openings	19,381	18,000	18,000	18,000
Cemetery Summer Care	2,500	-	-	-
Total Health Fees	100,221	103,590	103,590	103,590
TOTAL CHARGES FOR SERVICES	769,662	851,275	821,275	821,275

REVENUES	(1)	(2)	(3) BUDGET YEAR ENDING 6/30/2013		(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2011	ESTIMATED CURRENT YEAR ENDING 6/30/2012	TENTATIVE APPROVED	FINAL APPROVED	
FINES AND FORFEITURES:					
<u>Fines and Forfeitures</u>					
Forensic Service Fees	4,708	5,500	5,500		5,500
Municipal Court Fees	203,172	195,750	195,750		195,750
Alcohol Assessment Fees	-	-	-		-
Bail Bond Fees	2,060	2,000	2,000		2,000
TOTAL FINES AND FORFEITURES	209,940	203,250	203,250		203,250
MISCELLANEOUS REVENUE:					
<u>Interest:</u>					
Interest on Investments	3,484	2,500	2,500		2,500
Total Interest	3,484	2,500	2,500		2,500
<u>Rent:</u>					
General	779	1,779	1,779		1,779
Total Rent	779	1,779	1,779		1,779
<u>Other Miscellaneous:</u>					
Public Defender Reimbursements	750	2,500	2,500		2,500
Street Cut Revenue	16,769	5,000	5,000		5,000
Private Donations	5,552	10,000	10,000		10,000
Other Miscellaneous	78,139	70,485	70,485		70,485
Total Other Miscellaneous	101,210	87,985	87,985		87,985
TOTAL OTHER MISCELLANEOUS	105,473	92,264	92,264		92,264
SUBTOTAL REVENUES ALL SOURCES	16,647,133	17,058,432	16,682,523		16,682,523
OTHER FINANCING SOURCES:					
Proceeds of Medium Term Financing	-	-	-		-
Sale of Fixed Assets	-	-	-		-
<u>Operating Transfers In:</u>					
Recreation Fund	232,685	223,508	239,464		239,464
Revenue Stabilization	220,000	-	-		-
Health Insurance Fund	1,168	-	-		-
Capital Equipment Fund	567,315	-	-		-
Municipal Court Adm Assessments	-	-	-		-
Total Operating Transfers In	1,021,168	223,508	239,464		239,464
TOTAL OTHER FINANCING SOURCES	1,021,168	223,508	239,464		239,464
BEGINNING FUND BALANCE:					
Reserved					
Unreserved	1,748,609	3,011,564	3,612,999		3,612,999
TOTAL BEGINNING FUND BALANCE	1,748,609	3,011,564	3,612,999		3,612,999
Prior Period Adjustments	-	-	-		-
Residual Equity Transfers	-	-	-		-
TOTAL AVAILABLE RESOURCES	19,416,910	20,293,504	20,534,986		20,534,986

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2013	
	ACTUAL PRIOR YEAR ENDING 06/30/2011	ESTIMATED CURRENT YEAR ENDING 06/30/2012	TENTATIVE APPROVED	FINAL APPROVED
GENERAL GOVERNMENT				
<u>Administration</u>				
Salaries / Wages	342,092	345,730	355,915	355,915
Employee Benefits	143,411	135,360	143,470	158,820
Services / Supplies	162,009	1,565,000	210,287	210,287
Capital Outlay	-	-	-	-
Total Administration	647,512	2,046,090	709,672	725,022
<u>Clerk</u>				
Salaries / Wages	126,453	123,235	127,850	127,850
Employee Benefits	57,719	53,465	60,275	60,075
Services / Supplies	37,942	20,000	44,537	44,537
Capital Outlay	-	-	-	-
Total Clerk	222,114	196,700	232,662	232,462
<u>Personnel</u>				
Salaries / Wages	7,290	41,000	55,000	55,000
Employee Benefits	2,814	16,000	22,000	21,910
Services / Supplies	10,661	45,000	58,612	58,612
Capital Outlay	-	-	-	-
Total Personnel	20,765	102,000	135,612	135,522
<u>Information Systems</u>				
Salaries / Wages	43,223	44,850	89,500	89,500
Employee Benefits	18,706	18,805	38,700	38,510
Services / Supplies	96,000	98,861	129,625	129,625
Capital Outlay	-	-	-	-
Total Information Systems	157,929	162,516	257,825	257,635
<u>Finance</u>				
Salaries / Wages	93,222	96,410	104,950	104,950
Employee Benefits	43,210	44,125	49,810	50,650
Services / Supplies	41,144	30,000	40,074	40,074
Capital Outlay	-	-	-	-
Total Finance	177,576	170,535	194,834	195,674
<u>Planning / Zoning</u>				
Salaries / Wages	89,634	50,325	122,500	122,500
Employee Benefits	29,876	16,810	52,900	53,150
Services / Supplies	56,780	40,000	25,050	25,050
Capital Outlay	-	-	-	-
Total Planning / Zoning	176,290	107,135	200,450	200,700
<u>Central Services</u>				
Salaries / Wages	-	-	-	-
Employee Benefits	323,908	310,000	489,000	392,500
Services / Supplies	353,720	173,000	234,000	234,000
Total Central Services	677,628	483,000	723,000	626,500
<u>Economic Development</u>				
Services / Supplies	19,920	19,920	20,800	20,800
Capital Outlay	-	-	-	-
Total Economic Development	19,920	19,920	20,800	20,800
Total Salaries / Wages	701,914	701,550	855,715	855,715
Total Employee Benefits	619,644	594,565	856,155	775,615
Total Services / Supplies	778,176	1,991,781	762,985	762,985
Total Capital Outlay	-	-	-	-
TOTAL GENERAL GOVERNMENT	2,099,734	3,287,896	2,474,855	2,394,315

Page 15

EXPENDITURES BY FUNCTION AND ACTIVITY	(1) ACTUAL PRIOR YEAR ENDING 06/30/2011	(2) ESTIMATED CURRENT YEAR ENDING 06/30/2012	(3) (4) BUDGET YEAR ENDING 6/30/2013	
			TENTATIVE APPROVED	FINAL APPROVED
PUBLIC SAFETY FUNCTION				
<u>Police</u>				
Salaries / Wages	2,945,436	3,005,905	3,162,340	3,162,340
Employee Benefits	1,649,494	1,625,950	1,851,800	1,862,350
Services / Supplies	810,297	810,000	841,000	841,000
Capital Outlay	-	-		
Total Police	5,405,227	5,441,855	5,855,140	5,865,690
<u>Fire - Main Station / ARFF</u>				
Salaries / Wages	1,624,959	1,670,900	1,694,900	1,694,900
Employee Benefits	912,242	868,210	971,600	982,450
Services / Supplies	305,553	327,675	444,625	444,625
Capital Outlay	-	-	-	-
Total Fire-Main Station/ARFF	2,842,754	2,866,785	3,111,125	3,121,975
<u>Fire - Southside Station</u>				
Salaries / Wages	-			
Employee Benefits	-			
Services / Supplies	8,037	7,085	9,980	9,980
Capital Outlay	-			
Total Fire - Southside Station	8,037	7,085	9,980	9,980
<u>Fire - Downtown Station</u>				
Salaries / Wages	16,969	18,000	19,000	19,000
Employee Benefits	407	430	430	430
Services / Supplies	21,087	17,500	29,150	29,150
Capital Outlay	-			
Total Fire - Downtown Station	38,463	35,930	48,580	48,580
Total Salaries / Wages	4,587,364	4,694,805	4,876,240	4,876,240
Total Employee Benefits	2,562,143	2,494,590	2,823,830	2,845,230
Total Services / Supplies	1,144,974	1,162,260	1,324,755	1,324,755
Total Capital Outlay	-	-	-	-
TOTAL PUBLIC SAFETY	8,294,481	8,351,655	9,024,825	9,046,225

EXPENDITURES BY FUNCTION AND ACTIVITY	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2013	
	ACTUAL PRIOR YEAR ENDING 06/30/2011	ESTIMATED CURRENT YEAR ENDING 06/30/2012	TENTATIVE APPROVED	FINAL APPROVED
PUBLIC WORKS				
<u>Public Works</u>				
Salaries / Wages	642,821	586,700	659,775	659,775
Employee Benefits	261,364	237,660	292,700	294,200
Services / Supplies	506,422	666,975	1,307,375	1,307,375
Capital Outlay	-	-	-	-
Total Public Works	1,410,607	1,491,335	2,259,850	2,261,350
<u>Fleet Maintenance</u>				
Salaries / Wages	264,907	267,418	252,200	252,200
Employee Benefits	112,504	96,180	110,175	116,650
Services / Supplies	53,426	55,000	74,690	74,690
Capital Outlay	-	-	-	-
Total Fleet Maintenance	430,837	418,598	437,065	443,540
<u>Engineering</u>				
Salaries / Wages	65,699	68,100	70,000	70,000
Employee Benefits	28,514	27,510	28,800	28,835
Services / Supplies	41,531	45,280	61,400	103,900
Capital Outlay	-	-	-	-
Total Engineering	135,744	140,890	160,200	202,735
<u>Building Inspection</u>				
Salaries / Wages	172,955	174,050	233,350	233,350
Employee Benefits	71,267	73,000	100,150	100,750
Services / Supplies	24,625	70,000	73,960	73,960
Capital Outlay	-	-	-	-
Total Building Inspection	268,847	317,050	407,460	408,060
<u>Facilities Maintenance</u>				
Salaries / Wages	235,348	168,000	196,945	196,945
Employee Benefits	106,514	68,400	92,850	93,100
Services / Supplies	326,625	291,500	326,700	326,700
Capital Outlay	-	-	-	-
Total Facilities Maintenance	668,487	527,900	616,495	616,745
<u>Community Development</u>				
Salaries / Wages	89,812	91,600	96,650	96,650
Employee Benefits	35,048	35,015	37,900	38,550
Services / Supplies	19,877	20,000	92,750	92,750
Capital Outlay	-	-	-	-
Total Community Development	144,737	146,615	227,300	227,950
Total Salaries / Wages	1,471,542	1,355,868	1,508,920	1,508,920
Total Employee Benefits	615,211	537,765	662,575	672,085
Total Services / Supplies	972,506	1,148,755	1,936,875	1,979,375
Total Capital Outlay	-	-	-	-
TOTAL PUBLIC WORKS	3,059,259	3,042,388	4,108,370	4,160,380

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Page 19

Page 20

EXPENDITURES BY FUNCTION AND ACTIVITY		(1)	(2)	(3)	(4)
		ACTUAL PRIOR YEAR ENDING 06/30/2011	ESTIMATED CURRENT YEAR ENDING 06/30/2012	BUDGET YEAR ENDING 6/30/2013	
				TENTATIVE APPROVED	FINAL APPROVED
Page	Function Summary				
14	General Government	2,099,734	3,287,896	2,474,855	2,394,315
15	Judicial	364,974	343,575	391,000	391,000
16	Public Safety	8,294,481	8,351,655	9,024,825	9,046,225
17	Public Works	3,059,259	3,042,388	4,108,370	4,160,380
	Sanitation	-	-	-	-
18	Health	526,608	514,410	587,345	593,995
19	Culture / Recreation	977,659	881,225	1,064,285	1,065,285
20	Community Support	21,000	23,500	30,000	30,000
			-	-	-
Total Expenditures - All Functions		15,343,715	16,444,649	17,680,680	17,681,200
OTHER USES:					
	Contingency (Not to exceed 3% of total expenditures)	-	-	265,210	265,218
Page	Operating Transfers Out:				
23	Youth Recreation Fund	-	-	-	-
27	Capital Construction Fund	-	-	-	-
29	Revenue Stabilization Fund	964,000	53,464	267,605	267,605
31	Facility Reserve Fund	-	80,196	401,407	401,407
37	Capital Equipment Reserve	-	80,196	401,407	401,407
52	Health Insurance Fund	-	-	-	-
54	Airport Enterprise Fund	75,000	-	-	-
56	Golf Course Enterprise Fund	22,631	22,000	28,195	28,595
Total Operating Transfers Out		1,061,631	235,856	1,098,614	1,099,014
TOTAL EXPENDITURES AND OTHER USES:		16,405,346	16,680,505	19,044,504	19,045,432
ENDING FUND BALANCE:					
	Reserved				
	Unreserved	3,011,564	3,612,999	1,490,482	1,489,554
Total Ending Fund Balance		3,011,564	3,612,999	1,490,482	1,489,554
TOTAL GENERAL FUND COMMITMENTS / FUND BALANCE		19,416,910	20,293,504	20,534,986	20,534,986

	(1) ACTUAL PRIOR YEAR ENDING 6/30/2011	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2012	(3) (4) BUDGET YEAR ENDING 6/30/2013	
			TENTATIVE APPROVED	FINAL APPROVED
REVENUES				
TAXES:				
Room Taxes	2,908,933	3,250,000	3,000,000	3,000,000
INTERGOVERNMENTAL:				
CDBG Grant	29,847	-	-	-
Total Intergovernmental Revenue	29,847	-	-	-
CHARGES FOR SERVICES:				
Adult League Revenue	-	-	-	-
Park Use Fees	-	-	-	-
Total Charges for Services	-	-	-	-
MISCELLANEOUS REVENUE:				
Interest	891	2,500	2,500	2,500
Private Donations	13,029	-	-	-
Other Miscellaneous	14,670	-	-	-
Total Miscellaneous Revenue	28,590	2,500	2,500	2,500
TOTAL REVENUE - ALL SOURCES	2,967,370	3,252,500	3,002,500	3,002,500
OTHER FINANCING SOURCES:				
Operating Transfers In:				
	-	-	-	-
Total Operating Transfers In	-	-	-	-
TOTAL OTHER FINANCING SOURCES	-	-	-	-
BEGINNING FUND BALANCE:				
Reserved	147,000	147,000	147,000	147,000
Unreserved	285,012	527,828	576,426	576,426
TOTAL BEGINNING FUND BALANCE	432,012	674,828	723,426	723,426
Prior Period Adjustments				
Residual Equity Transfer				
TOTAL AVAILABLE RESOURCES	3,399,382	3,927,328	3,725,926	3,725,926
EXPENDITURES				
<u>Parks / Recreation Facilities</u>				
Salaries / Wages				
Employee Benefits				
Services / Supplies	136,014	72,275	46,500	46,500
Capital Outlay	226,452	550,000	1,096,786	1,096,786
Total Parks/Recreation Facilities	362,466	622,275	1,143,286	1,143,286
<u>Other Recreation</u>				
Salaries / Wages				
Employee Benefits				
Services / Supplies	1,618,901	1,846,912	1,680,245	1,680,245
Capital Outlay		-	-	-
Total Other Recreation	1,618,901	1,846,912	1,680,245	1,680,245
Total Salaries / Wages	-	-	-	-
Total Employee Benefits	-	-	-	-
Total Services / Supplies	1,754,915	1,919,187	1,726,745	1,726,745
Total Capital Outlay	226,452	550,000	1,096,786	1,096,786
TOTAL EXPENDITURES	1,981,367	2,469,187	2,823,531	2,823,531
OTHER FINANCING USES:				
<u>Transfers Out</u>				
Golf Enterprise Fund	22,927	22,417	23,304	23,304
Youth Recreation Fund	12,927	12,417	13,304	13,304
Debt Service Fund	143,768	145,768	147,568	147,568
Airport Fund	330,880	330,605	329,755	329,755
General Fund	232,685	223,508	239,464	239,464
Total Other Financing Uses	743,187	734,715	753,395	753,395
ENDING FUND BALANCE:				
Reserved	147,000	147,000	149,000	149,000
Unreserved	527,828	576,426	-	-
Total Ending Fund Balance	674,828	723,426	149,000	149,000
TOTAL FUND COMMITMENTS AND FUND BALANCE	3,399,382	3,927,328	3,725,926	3,725,926

REVENUES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2013	
	ACTUAL PRIOR YEAR ENDING 6/30/2011	ESTIMATED CURRENT YEAR ENDING 6/30/2012	TENTATIVE APPROVED	FINAL APPROVED
INTERGOVERNMENTAL REVENUE:				
	-	-	-	-
Total Intergovernmental Revenue	-	-	-	-
CHARGES FOR SERVICES:				
Fun Factory Fees	215,658	75,000	100,000	100,000
Other Charges	-	121,135	125,000	125,000
Total Charges for Services	215,658	196,135	225,000	225,000
MISCELLANEOUS REVENUE:				
Interest	111	500	500	500
Private Donations	23	-	-	-
Other Miscellaneous	11,288	11,288	7,500	7,500
Total Miscellaneous Revenue	11,422	11,788	8,000	8,000
TOTAL REVENUE - ALL SOURCES	227,080	207,923	233,000	233,000
OTHER FINANCING SOURCES:				
<u>Operating Transfers In:</u>				
Recreation Fund	12,927	12,417	13,304	13,304
General Fund	-	-	-	-
Total Operating Transfers In	12,927	12,417	13,304	13,304
TOTAL OTHER FINANCING SOURCES	12,927	12,417	13,304	13,304
BEGINNING FUND BALANCE:				
Reserved				
Unreserved	55,598	83,890	46,177	46,177
TOTAL BEGINNING FUND BALANCE	55,598	83,890	46,177	46,177
Prior Period Adjustments				
Residual Equity Transfer				
TOTAL AVAILABLE RESOURCES	295,605	304,230	292,481	292,481
EXPENDITURES				
<u>Latchkey Program (Fun Factory)</u>				
Total Salaries / Wages	80,628	115,970	136,000	136,000
Total Employee Benefits	16,803	26,050	45,500	46,400
Total Services / Supplies	114,284	116,033	103,650	103,650
Total Capital Outlay	-	-	-	-
Total Latchkey Program	211,715	258,053	285,150	286,050
TOTAL EXPENDITURES	211,715	258,053	285,150	286,050
OTHER FINANCING USES:				
Contingency			-	
<u>Transfers Out</u>				
		-		
Total Other Financing Uses	-	-	-	-
ENDING FUND BALANCE:				
Reserved				
Unreserved	83,890	46,177	7,331	6,431
Total Ending Fund Balance	83,890	46,177	7,331	6,431
TOTAL FUND COMMITMENTS AND FUND BALANCE	295,605	304,230	292,481	292,481

REVENUES	(1)	(2)	(3) BUDGET YEAR ENDING 6/30/2013	
	ACTUAL PRIOR YEAR ENDING 6/30/2011	ESTIMATED CURRENT YEAR ENDING 6/30/2012	TENTATIVE APPROVED	FINAL APPROVED
INTERGOVERNMENTAL REVENUE:				
Municipal Court Adm. Assessment	16,720	15,000	15,000	15,000
Other Intergovernmental Revenue				
Total Intergovernmental Revenue	16,720	15,000	15,000	15,000
MISCELLANEOUS REVENUE:				
Interest				
Other Miscellaneous				
Total Miscellaneous Revenue	-	-	-	-
TOTAL REVENUE - ALL SOURCES	16,720	15,000	15,000	15,000
OTHER FINANCING SOURCES:				
Proceeds of Debt				
Operating Transfers In:				
General Fund				
Total Operating Transfers In	-	-	-	-
TOTAL OTHER FINANCING SOURCES	-	-	-	-
BEGINNING FUND BALANCE:				
Reserved				
Unreserved	70,312	87,032	102,032	102,032
TOTAL BEGINNING FUND BALANCE	70,312	87,032	102,032	102,032
Prior Period Adjustments				
Residual Equity Transfer				
TOTAL AVAILABLE RESOURCES	87,032	102,032	117,032	117,032
EXPENDITURES				
Municipal Court				
Salaries / Wages				
Employee Benefits				
Services / Supplies	-	-		
Capital Outlay	-	-	117,032	117,032
Total Municipal Court	-	-	117,032	117,032
TOTAL EXPENDITURES	-	-	117,032	117,032
OTHER FINANCING USES:				
Transfers Out				
General Fund	-	-	-	-
Total Other Financing Uses	-	-	-	-
ENDING FUND BALANCE:				
Reserved				
Unreserved	87,032	102,032	-	-
Total Ending Fund Balance	87,032	102,032	-	-
TOTAL FUND COMMITMENTS AND FUND BALANCE	87,032	102,032	117,032	117,032

REVENUES	(1)	(2)	(3) BUDGET YEAR ENDING 6/30/2013		(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2011	ESTIMATED CURRENT YEAR ENDING 6/30/2012	TENTATIVE APPROVED	FINAL APPROVED	
INTERGOVERNMENTAL REVENUE:					
St of NV Criminal Justice Grant	158,243	136,000	136,000		136,000
Elko County Match	-	-			
City of Elko Match	-	849			
City of Carlin Match	-	-			
City of West Wendover Match	-	-			
Total Intergovernmental Revenue	158,243	136,849	136,000		136,000
MISCELLANEOUS REVENUE:					
Interest	-		-		-
Seizure Revenue	5,000				
Other Miscellaneous					
Total Miscellaneous Revenue	5,000	-	-		-
TOTAL REVENUE - ALL SOURCES	163,243	136,849	136,000		136,000
OTHER FINANCING SOURCES:					
Operating Transfers In:					
General Fund			-		
Total Operating Transfers In	-	-	-		-
TOTAL OTHER FINANCING SOURCES	-	-	-		-
BEGINNING FUND BALANCE:					
Reserved					
Unreserved	247	(849)	-		-
TOTAL BEGINNING FUND BALANCE	247	(849)	-		-
Prior Period Adjustments					
Residual Equity Transfer					
TOTAL AVAILABLE RESOURCES	163,490	136,000	136,000		136,000
EXPENDITURES					
Public Safety					
Total Salaries / Wages	91,822	50,000	80,000		80,000
Total Employee Benefits	59,694	36,405	50,000		50,000
Total Services / Supplies	9,924	38,116	6,000		6,000
Total Capital Outlay	2,899	11,479	-		-
Total Public Safety	164,339	136,000	136,000		136,000
TOTAL EXPENDITURES	164,339	136,000	136,000		136,000
OTHER FINANCING USES:					
Contingency	-				
Transfers Out	-	-	-		
Total Other Financing Uses	-	-	-		-
ENDING FUND BALANCE:					
Reserved					
Unreserved	(849)	-	-		-
Total Ending Fund Balance	(849)	-	-		-
TOTAL FUND COMMITMENTS AND FUND BALANCE	163,490	136,000	136,000		136,000

REVENUES	(1)	(2)	(3) BUDGET YEAR ENDING 6/30/2013		(4)
	ACTUAL PRIOR YEAR ENDING 6/30/2011	ESTIMATED CURRENT YEAR ENDING 6/30/2012	TENTATIVE APPROVED		FINAL APPROVED
INTERGOVERNMENTAL REVENUE:	-	-	-	-	-
Total Intergovernmental Revenue	-	-	-	-	-
MISCELLANEOUS REVENUE:					
Interest	1,028	3,500	1,000		1,000
Other Miscellaneous					
Total Miscellaneous Revenue	1,028	3,500	1,000		1,000
TOTAL REVENUE - ALL SOURCES	1,028	3,500	1,000		1,000
OTHER FINANCING SOURCES:					
Proceeds of Debt					
Operating Transfers In:					
General Fund	964,000	53,464	267,605		267,605
Total Operating Transfers In	964,000	53,464	267,605		267,605
TOTAL OTHER FINANCING SOURCES	964,000	53,464	267,605		267,605
BEGINNING FUND BALANCE:					
Reserved					
Unreserved	461,047	1,205,657	1,262,621		1,262,621
TOTAL BEGINNING FUND BALANCE	461,047	1,205,657	1,262,621		1,262,621
Prior Period Adjustments					
Residual Equity Transfer					
TOTAL AVAILABLE RESOURCES	1,426,075	1,262,621	1,531,226		1,531,226
EXPENDITURES					
General Government					
Services & Supplies	418				
	-	-	-		-
	418	-	-		-
TOTAL EXPENDITURES	418	-	-		-
OTHER FINANCING USES:					
Transfers Out					
General Fund	220,000	-	-		-
Total Other Financing Uses	220,000	-	-		-
ENDING FUND BALANCE:					
Reserved					
Unreserved	1,205,657	1,262,621	1,531,226		1,531,226
Total Ending Fund Balance	1,205,657	1,262,621	1,531,226		1,531,226
TOTAL FUND COMMITMENTS AND FUND BALANCE	1,426,075	1,262,621	1,531,226		1,531,226

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2011	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2012	(3) (4) BUDGET YEAR ENDING 6/30/2013	
			TENTATIVE APPROVED	FINAL APPROVED
TAXES:				
Ad Valorem	829,682	582,716	620,267	620,267
INTERGOVERNMENTAL REVENUE:				
Other Intergovernmental Revenue	748,598	-		
Total Intergovernmental Revenue	748,598	-	-	-
MISCELLANEOUS REVENUE:				
Interest	35,980	6,000	2,500	2,500
Land Sales	900	295,000	-	-
Other Miscellaneous	18,875	22,263	-	-
Total Miscellaneous Revenue	55,755	323,263	2,500	2,500
TOTAL REVENUE - ALL SOURCES	1,634,035	905,979	622,767	622,767
OTHER FINANCING SOURCES:				
Operating Transfers In:				
Proceeds of Debt	10,500,000	-	-	-
Bond Premium	296,539	-	-	-
TOTAL OTHER FINANCING SOURCES	10,796,539	-	-	-
BEGINNING FUND BALANCE:				
Reserved				
Unreserved	408,472	9,480,214	779,885	779,885
TOTAL BEGINNING FUND BALANCE	408,472	9,480,214	779,885	779,885
Prior Period Adjustments				
Residual Equity Transfer				
TOTAL AVAILABLE RESOURCES	12,839,046	10,386,193	1,402,652	1,402,652
EXPENDITURES				
<u>Planning / Zoning</u>				
Services / Supplies	4,930	125,000	15,000	15,000
Capital Outlay				
Total Planning / Zoning	4,930	125,000	15,000	15,000
<u>Public Works</u>				
Services / Supplies	2,523	-		
Capital Outlay	2,896,180	9,481,308	1,387,652	1,379,652
Total Public Works	2,898,703	9,481,308	1,387,652	1,379,652
<u>Debt Service</u>				
Bond Issuance Costs	455,199	-	-	-
Total Debt Service	455,199	-	-	-
Total Salaries / Wages	-	-	-	-
Total Benefits	-	-	-	-
Total Services / Supplies	462,652	125,000	15,000	15,000
Total Capital Outlay	2,896,180	9,481,308	1,387,652	1,379,652
TOTAL EXPENDITURES	3,358,832	9,606,308	1,402,652	1,394,652
OTHER FINANCING USES:				
<u>Transfers Out</u>				
Redevelopment Agency		-		8,000
Total Other Financing Uses	-	-	-	8,000
ENDING FUND BALANCE:				
Reserved				
Unreserved	9,480,214	779,885	-	-
Total Ending Fund Balance	9,480,214	779,885	-	-
TOTAL FUND COMMITMENTS AND FUND BALANCE	12,839,046	10,386,193	1,402,652	1,402,652

REVENUES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2013	
	ACTUAL PRIOR YEAR ENDING 6/30/2011	ESTIMATED CURRENT YEAR ENDING 6/30/2012	TENTATIVE APPROVED	FINAL APPROVED
TAXES:				
Ad Valorem	114,284	155,000	77,500	77,500
INTERGOVERNMENTAL REVENUE:				
Other Intergovernmental Revenue			-	-
Total Intergovernmental Revenue		-	-	-
MISCELLANEOUS REVENUE:				
Interest	538	600	100	100
Land Sales		-	-	-
Contributions		8,000		
Other Miscellaneous		-	-	-
Total Miscellaneous Revenue	538	8,600	100	100
TOTAL REVENUE - ALL SOURCES	114,822	163,600	77,600	77,600
OTHER FINANCING SOURCES:				
<u>Operating Transfers In:</u>				
Capital Construction	-	-	-	8,000
	-	-	-	-
Total Operating Transfers In	-	-	-	8,000
TOTAL OTHER FINANCING SOURCES	-	-	-	8,000
BEGINNING FUND BALANCE:				
Reserved				
Unreserved	184,139	251,257	403,319	403,319
TOTAL BEGINNING FUND BALANCE	184,139	251,257	403,319	403,319
Prior Period Adjustments				
Residual Equity Transfer				
TOTAL AVAILABLE RESOURCES	298,961	414,857	480,919	488,919
EXPENDITURES				
<u>Redevelopment Agency</u>				
Salaries / Wages			-	18,500
Benefits			-	5,500
Services / Supplies	47,704	11,538	27,000	27,000
Capital Outlay	-		398,419	437,919
Total Redevelopment Agency	47,704	11,538	425,419	488,919
Total Salaries / Wages	-	-	-	18,500
Total Benefits	-	-	-	5,500
Total Services / Supplies	47,704	11,538	27,000	27,000
Total Capital Outlay	-	-	398,419	437,919
TOTAL EXPENDITURES	47,704	11,538	425,419	488,919
OTHER FINANCING USES:				
<u>Transfers Out</u>				
		-		
Total Other Financing Uses		-	-	-
ENDING FUND BALANCE:				
Reserved				
Unreserved	251,257	403,319	55,500	-
Total Ending Fund Balance	251,257	403,319	55,500	-
TOTAL FUND COMMITMENTS AND FUND BALANCE	298,961	414,857	480,919	488,919

REVENUES	(1)	(2)	BUDGET YEAR ENDING 6/30/2013	
	ACTUAL PRIOR YEAR ENDING 6/30/2011	ESTIMATED CURRENT YEAR ENDING 6/30/2012	TENTATIVE APPROVED	FINAL APPROVED
INTERGOVERNMENTAL REVENUE:				
Grants				
Other Intergovernmental Revenue				
Total Intergovernmental Revenue	-	-	-	-
MISCELLANEOUS REVENUE:				
Interest	-	-	100	100
Other Miscellaneous	-	-	-	-
Total Miscellaneous Revenue	-	-	100	100
TOTAL REVENUE - ALL SOURCES	-	-	100	100
OTHER FINANCING SOURCES:				
<u>Operating Transfers In:</u>				
General Fund	-	80,196	401,407	401,407
Total Operating Transfers In	-	80,196	401,407	401,407
TOTAL OTHER FINANCING SOURCES	-	80,196	401,407	401,407
BEGINNING FUND BALANCE:				
Reserved				
Unreserved	-	-	15,196	15,196
TOTAL BEGINNING FUND BALANCE	-	-	15,196	15,196
Prior Period Adjustments				
Residual Equity Transfer				
TOTAL AVAILABLE RESOURCES	-	80,196	416,703	416,703
EXPENDITURES				
<u>Public Safety</u>				
Police Capital Outlay	-			
Fire Capital Outlay	-	-	25,000	25,000
Total Public Safety	-	-	25,000	25,000
<u>Public Works</u>				
Facilities Capital Outlay	-	65,000	326,703	326,703
Engineering Services & Supplies	-	-	-	-
Total Public Works	-	65,000	326,703	326,703
<u>Health</u>				
Animal Shelter Capital Outlay	-	-	-	-
Cemetery Capital Outlay	-	-	55,000	55,000
Total Health	-	-	55,000	55,000
<u>Culture & Recreation</u>				
Parks Capital Outlay	-	-	-	-
Pool Capital Outlay	-	-	10,000	10,000
Total Culture & Recreation	-	-	10,000	10,000
Total Services & Supplies	-			
Total Capital Outlay	-	65,000	416,703	416,703
TOTAL EXPENDITURES	-	65,000	416,703	416,703
OTHER FINANCING USES:				
<u>Transfers Out</u>				
Total Other Financing Uses	-	-	-	-
ENDING FUND BALANCE:				
Reserved				
Unreserved	-	15,196	-	-
Total Ending Fund Balance	-	15,196	-	-
TOTAL FUND COMMITMENTS AND FUND BALANCE	-	80,196	416,703	416,703

REVENUES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2013	
	ACTUAL PRIOR YEAR ENDING 6/30/2011	ESTIMATED CURRENT YEAR ENDING 6/30/2012	TENTATIVE APPROVED	FINAL APPROVED
INTERGOVERNMENTAL REVENUE:				
Ad Valorem Capital Projects Tax	208,633	193,139	202,318	202,318
Grants	-	135,000		
Total Intergovernmental Revenue	208,633	328,139	202,318	202,318
MISCELLANEOUS REVENUE:				
Interest	949	300	1,000	1,000
Other Miscellaneous	4,749	4,300	4,300	4,300
Total Miscellaneous Revenue	5,698	4,600	5,300	5,300
TOTAL REVENUE - ALL SOURCES	214,331	332,739	207,618	207,618
OTHER FINANCING SOURCES:				
Operating Transfers In:				
General Fund				
Proceeds of Financing				
TOTAL OTHER FINANCING SOURCES	-	-	-	-
BEGINNING FUND BALANCE:				
Reserved				
Unreserved	326,503	391,668	217,710	217,710
TOTAL BEGINNING FUND BALANCE	326,503	391,668	217,710	217,710
TOTAL AVAILABLE RESOURCES	540,834	724,407	425,328	425,328
EXPENDITURES				
General Government				
Services & Supplies	298			
Total General Government	298			
Public Works				
Highways & Streets Capital	-			
Facilities Capital Outlay	148,868	506,697	425,328	425,328
Total Public Works	148,868	506,697	425,328	425,328
Public Safety				
Police Capital Outlay	-	-	-	-
Fire Capital Outlay	-	-	-	-
Total Public Safety	-	-	-	-
Total Services / Supplies	298		-	-
Total Capital Outlay	148,868	-	425,328	425,328
TOTAL EXPENDITURES	149,166	506,697	425,328	425,328
OTHER FINANCING USES:				
Transfers Out				
General Fund	-			
Capital Construction	-	-	-	-
Total Other Financing Uses	-	-	-	-
ENDING FUND BALANCE:				
Reserved				
Unreserved	391,668	217,710	-	-
Total Ending Fund Balance	391,668	217,710	-	-
TOTAL FUND COMMITMENTS AND FUND BALANCE	540,834	724,407	425,328	425,328

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2011	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2012	(3) (4) BUDGET YEAR ENDING 6/30/2013	
			TENTATIVE APPROVED	FINAL APPROVED
CHARGES FOR SERVICES				
Public Improvement Development	-	-	1,000	1,000
Other Charges				
Total Charges for Services	-	-	1,000	1,000
MISCELLANEOUS REVENUE:				
Interest	29	100	100	100
Other Miscellaneous	-			
Total Miscellaneous Revenue	29	100	100	100
TOTAL REVENUE - ALL SOURCES	29	100	1,100	1,100
OTHER FINANCING SOURCES:				
<u>Operating Transfers In:</u>				
General Fund				
Proceeds of Financing				
TOTAL OTHER FINANCING SOURCES	-	-	-	-
BEGINNING FUND BALANCE:				
Reserved				
Unreserved	15,373	15,384	15,484	15,484
TOTAL BEGINNING FUND BALANCE	15,373	15,384	15,484	15,484
TOTAL AVAILABLE RESOURCES	15,402	15,484	16,584	16,584
EXPENDITURES				
<u>Public Works</u>				
Capital Outlay	-	-	16,584	16,584
Total Public Works	-	-	16,584	16,584
<u>General Government</u>				
Services & Supplies	18			
	18	-	-	-
Total Salaries / Wages				
Total Employee Benefits				
Total Services / Supplies	18			
Total Capital Outlay	-	-	16,584	16,584
TOTAL EXPENDITURES	18	-	16,584	16,584
OTHER FINANCING USES:				
<u>Transfers Out</u>				
Total Other Financing Uses				
ENDING FUND BALANCE:				
Reserved				
Unreserved	15,384	15,484	-	-
Total Ending Fund Balance	15,384	15,484	-	-
TOTAL FUND COMMITMENTS AND FUND BALANCE	15,402	15,484	16,584	16,584

REVENUES	(1)	(2)	(3) BUDGET YEAR ENDING 6/30/2013	
	ACTUAL PRIOR YEAR ENDING 6/30/2011	ESTIMATED CURRENT YEAR ENDING 6/30/2012	TENTATIVE APPROVED	FINAL APPROVED
TAXES:				
Ad Valorem	285,732	300,369	319,731	319,731
INTERGOVERNMENTAL REVENUE:				
Consolidated Tax Revenue	285,135	553,364	471,306	515,915
Grant Revenue	39,037	-	-	-
Total Intergovernmental Revenue	324,172	553,364	471,306	515,915
MISCELLANEOUS REVENUE:				
Interest	126	2,500	2,500	2,500
Other Miscellaneous	9,498	6,000	6,000	6,000
Total Miscellaneous Revenue	9,624	8,500	8,500	8,500
TOTAL REVENUE - ALL SOURCES	619,528	862,233	799,537	844,146
OTHER FINANCING SOURCES:				
Operating Transfers In:				
General Fund	-	80,196	401,407	401,407
Sale of Fixed Assets	1,482	-	-	-
TOTAL OTHER FINANCING SOURCES	1,482	80,196	401,407	401,407
BEGINNING FUND BALANCE:				
Reserved				
Unreserved	555,683	394,353	511,940	511,940
TOTAL BEGINNING FUND BALANCE	555,683	394,353	511,940	511,940
TOTAL AVAILABLE RESOURCES	1,176,693	1,336,782	1,712,884	1,757,493
EXPENDITURES				
Adm. Services & Supplies	501		200	200
Police Services & Supplies	-			
Total Services & Supplies	501	-	200	200
Capital Outlay				
Administration		8,000	520,200	520,000
Information Systems	56,879	50,000	55,000	55,000
City Clerk	-	21,395	-	-
Police	89,192	152,500	275,000	275,000
Fire	-	50,000	205,000	205,000
Public Works	44,513	275,000	215,000	215,000
Engineering	-	13,545	28,500	28,500
Fleet Maintenance	-	20,000	33,000	33,000
Swimming Pool	-	40,000	12,500	12,500
Animal Shelter	-	-	-	-
Cemetery	-	45,203	10,500	10,500
Parks/Recreation Facilities	-	75,987	45,000	45,000
Facilities	23,940	73,212	180,000	180,000
Total Capital Outlay	214,524	824,842	1,579,700	1,579,500
TOTAL EXPENDITURES	215,025	824,842	1,579,700	1,579,700
OTHER FINANCING USES:				
<u>Transfers Out</u>				
General Fund	567,315	-	-	-
Debt Service Fund	-	-	-	-
Total Other Financing Uses	567,315	-	-	-
ENDING FUND BALANCE:				
Reserved				
Unreserved	394,353	511,940	133,184	177,793
Total Ending Fund Balance	394,353	511,940	133,184	177,793
TOTAL FUND COMMITMENTS AND FUND BALANCE	1,176,693	1,336,782	1,712,884	1,757,493

	(1) ACTUAL PRIOR YEAR ENDING 6/30/2011	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2012	(3) (4) BUDGET YEAR ENDING 6/30/2013	
			TENTATIVE APPROVED	FINAL APPROVED
REVENUES				
INTERGOVERNMENTAL REVENUE:			-	-
Total Intergovernmental Revenue	-	-	-	-
OTHER FINANCING SOURCES:				
Operating Transfers In:				
General Fund	-		-	
Recreation Fund	143,768	145,768	147,568	147,568
Capital Equipment Reserve Fund	-	-	-	-
Total Operating Transfers In	143,768	145,768	147,568	147,568
TOTAL OTHER FINANCING SOURCES	143,768	145,768	147,568	147,568
BEGINNING FUND BALANCE:				
Reserved	19,740	19,740	19,740	19,740
Unreserved	-			
TOTAL BEGINNING FUND BALANCE	19,740	19,740	19,740	19,740
Prior Period Adjustments				
Residual Equity Transfer				
TOTAL AVAILABLE RESOURCES	163,508	165,508	167,308	167,308
EXPENDITURES AND RESERVES				
TYPE: C/L -				
Principal	-	-	-	
Interest	-	-	-	
Fiscal Agent Charges				
Reserves - Increase/(Decrease)				
Total Reserved Amount (Memo Only)	-	-	-	-
TYPE: C/L				
Principal	-	-	-	
Interest	-	-	-	
Fiscal Agent Charges				
Reserves - Increase/(Decrease)				
Total Reserved Amount (Memo Only)	-	-	-	-
TYPE: C/L				
Principal	-	-	-	
Interest		-	-	
Fiscal Agent Charges				
Reserves - Increase/(Decrease)				
Total Reserved Amount (Memo Only)	-	-	-	-
TYPE: G/O Recreation Revenue Bond				
Principal	75,000	80,000	85,000	85,000
Interest	68,768	65,768	62,568	62,568
Fiscal Agent Charges				
Reserves - Increase/(Decrease)				
Total Reserved Amount (Memo Only)	143,768	145,768	147,568	147,568
TYPE:				
Principal			-	
Interest			-	
Fiscal Agent Charges				
Reserves - Increase/(Decrease)				
Total Reserved Amount (Memo Only)	-	-	-	
ENDING FUND BALANCE:				
Reserved	19,740	19,740	19,740	19,740
Unreserved				
Total Ending Fund Balance	19,740	19,740	19,740	19,740
TOTAL FUND COMMITMENTS AND FUND BALANCE	163,508	165,508	167,308	167,308

REVENUES	(1) ACTUAL PRIOR YEAR ENDING 6/30/2011	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2012	(3) (4) BUDGET YEAR ENDING 6/30/2013	
			TENTATIVE APPROVED	FINAL APPROVED
TAXES:				
Ad Valorem Taxes	2,155	262,823	279,761	279,761
MISCELLANEOUS				
Interest Income	261	100	500	500
INTERGOVERNMENTAL:				
RTC Revenue	356,925	727,413	549,480	549,480
TOTAL REVENUE - ALL SOURCES	359,341	990,336	829,741	829,741
OTHER FINANCING SOURCES:				
Operating Transfers In:				
General Fund	-	-		
Total Operating Transfers In	-	-		
Proceeds of Debt				
TOTAL OTHER FINANCING SOURCES	-	-	-	-
BEGINNING FUND BALANCE:				
Reserved				
Unreserved	(24,217)	158,925	407,705	407,705
TOTAL BEGINNING FUND BALANCE	(24,217)	158,925	407,705	407,705
Prior Period Adjustments				
Residual Equity Transfer				
TOTAL AVAILABLE RESOURCES	335,124	1,149,261	1,237,446	1,237,446
EXPENDITURES AND RESERVES				
TYPE: 2010 G/O Street Revenue Bonds				
Principal	-	-		
Interest	176,199	-	-	
Fiscal Agent Charges	-			
Reserves - Increase/(Decrease)				
Total Reserved Amount (Memo Only)	176,199	-	-	-
TYPE: 2010 Revenue Street Bonds				
Principal		385,000	395,000	395,000
Interest		356,556	348,756	348,756
Fiscal Agent Charges				
Reserves - Increase/(Decrease)				
Total Reserved Amount (Memo Only)	-	741,556	743,756	743,756
ENDING FUND BALANCE:				
Reserved	158,925	407,705	493,690	493,690
Unreserved	-	-		
Total Ending Fund Balance	158,925	407,705	493,690	493,690
TOTAL FUND COMMITMENTS AND FUND BALANCE	335,124	1,149,261	1,237,446	1,237,446

PROPRIETARY FUND	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2013	
	ACTUAL PRIOR YEAR ENDING 6/30/2011	ESTIMATED CURRENT YEAR ENDING 6/30/2012	TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE:				
User Fees	3,088,946	3,113,653	3,269,336	3,269,336
Hydrant Revenues				
Other Water Charges				
Other Fees	97,682	141,612	75,000	75,000
TOTAL OPERATING REVENUE	3,186,628	3,255,265	3,344,336	3,344,336
OPERATING EXPENSE:				
<u>Administration</u>				
Salaries / Wages	116,721	124,340	133,000	133,000
Employee Benefits	63,320	53,835	57,900	59,900
Services / Supplies	222,060	184,005	215,974	215,974
Total Administration	402,101	362,180	406,874	408,874
<u>Operating</u>				
Salaries / Wages	415,332	402,800	496,525	496,525
Employee Benefits	213,816	157,300	223,200	227,400
Services / Supplies	375,874	488,120	501,280	501,280
Total Operating	1,005,022	1,048,220	1,221,005	1,225,205
<u>Wells / Resources</u>				
Salaries / Wages	80,323	24,825	89,700	89,700
Employee Benefits	44,487	12,125	44,275	44,030
Services / Supplies	645,829	707,408	846,000	846,000
Total Wells / Resources	770,639	744,358	979,975	979,730
<u>Depreciation</u>	400,291	422,715	474,598	474,598
Total Salaries / Wages	612,376	551,965	719,225	719,225
Total Employee Benefits	321,623	223,260	325,375	331,330
Total Services / Supplies	1,243,763	1,379,533	1,563,254	1,563,254
TOTAL OPERATING EXPENSE	2,578,053	2,577,473	3,082,452	3,088,407
OPERATING INCOME OR (LOSS)	608,575	677,792	261,884	255,929
NONOPERATING REVENUE:				
Interest Income	10,503	25,000	25,000	25,000
Gain/Loss on disposal of Capital Assets	-			
Other (Connection Fees)	444,207	450,000	450,000	450,000
TOTAL NONOPERATING REVENUE	454,710	475,000	475,000	475,000
NONOPERATING EXPENSE:				
Interest Expense	-	-	-	-
TOTAL NONOPERATING EXPENSE	-	-	-	-
Net Income before Operating Transfers	1,063,285	1,152,792	736,884	730,929
OPERATING TRANSFERS:				
In				
Out		-		
NET OPERATING TRANSFERS	-	-	-	-
NET INCOME	1,063,285	1,152,792	736,884	730,929

PROPRIETARY FUND	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2013	
	ACTUAL PRIOR YEAR ENDING 6/30/2011	ESTIMATED CURRENT YEAR ENDING 6/30/2012	TENTATIVE APPROVED	FINAL APPROVED
A. Cash Flows From Operating Activities				
Cash received from customers	3,188,810	3,255,265	3,344,336	3,344,336
Cash payments to suppliers for goods and services	(1,228,756)	(1,379,533)	(1,563,254)	(1,563,254)
Cash payments to employees for services & benefits	(887,916)	(775,225)	(1,044,600)	(1,050,555)
a. Net cash provided by operating activities	1,072,138	1,100,507	736,482	730,527
B. Cash Flows From Non-Capital Financing Activities				
Operating Transfers Out	-	-	-	-
b. Net cash provided by non-capital financing activities	-	-	-	-
C. Cash Flows From Capital and Related Financing Activities				
Acquisition of capital assets	(900,169)	(2,594,153)	(1,257,000)	(1,257,000)
Receipt of customer contributions	444,207	450,000	450,000	450,000
Proceeds from sales of capital assets	-	-	-	-
c. Net cash used for capital and related financing activities	(455,962)	(2,144,153)	(807,000)	(807,000)
D. Cash Flows From Investing Activities				
Interest on Investments	17,439	25,000	25,000	25,000
Changes in Investments	-	-	-	-
d. Net cash provided from investing activities	17,439	25,000	25,000	25,000
Net INCREASE/(DECREASE) in cash and cash equivalents (a+b+c+d)	633,615	(1,018,646)	(45,518)	(51,473)
CASH AND CASH EQUIVALENTS AT JULY 1	5,165,283	5,798,898	4,780,252	4,780,252
CASH AND CASH EQUIVALENTS AT JUNE 30	5,798,898	4,780,252	4,734,734	4,728,779
Reconciliation of operating income to net cash provided by operating income				
OPERATING INCOME (LOSS)	608,575	677,792	261,884	255,929
Depreciation	400,291	422,715	474,598	474,598
OPEB Annual Required Contribution	52,580	-	-	-
Net change in assets/liabilities	-	-	-	-
(Increase) in accounts receivable	2,182	-	-	-
(Increase) in inventory	13,108	-	-	-
Increase in accounts payable	1,899	-	-	-
Increase in accrued liabilities	(7,443)	-	-	-
Compensated absences	946	-	-	-
NET CASH PROVIDED BY OPERATING ACTIVITIES	1,072,138	1,100,507	736,482	730,527

PROPRIETARY FUND	(1)	(2)	(3) BUDGET YEAR ENDING 6/30/2013	
	ACTUAL PRIOR YEAR ENDING 6/30/2011	ESTIMATED CURRENT YEAR ENDING 6/30/2012	TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE:				
Operating Fees	2,129,305	2,162,040	2,885,205	2,885,205
Septic Tank Receiving Fees	124,703	130,000	135,000	135,000
Plumbing Permits	-	-	-	-
Other Fees	33,669	31,500	32,000	32,000
TOTAL OPERATING REVENUE	2,287,677	2,323,540	3,052,205	3,052,205
OPERATING EXPENSE:				
<u>Administration</u>				
Salaries / Wages	125,284	140,300	158,950	158,950
Employee Benefits	67,846	60,340	67,250	70,750
Services / Supplies	176,049	313,060	333,926	333,926
Total Administration	369,179	513,700	560,126	563,626
<u>Operating</u>				
Salaries / Wages	26,512	23,230	19,000	19,000
Employee Benefits	15,460	9,120	9,200	10,100
Services / Supplies	174,598	205,523	227,250	227,250
Total Operating	216,570	237,873	255,450	256,350
<u>Plant / Facilities</u>				
Salaries / Wages	409,655	401,270	449,450	449,450
Employee Benefits	209,096	165,535	203,900	202,400
Services / Supplies	1,151,355	1,354,925	1,345,800	1,345,800
Total Plant / Facilities	1,770,106	1,921,730	1,999,150	1,997,650
<u>Laboratory</u>				
Salaries / Wages	60,165	62,275	64,500	64,500
Employee Benefits	31,278	23,780	29,350	29,825
Services / Supplies	36,891	41,875	70,725	70,725
Total Laboratory	128,334	127,930	164,575	165,050
<u>Depreciation</u>	1,361,986	1,445,812	1,484,162	1,484,162
Total Salaries / Wages	621,616	627,075	691,900	691,900
Total Employee Benefits	323,680	258,775	309,700	313,075
Total Services / Supplies	1,538,893	1,915,383	1,977,701	1,977,701
TOTAL OPERATING EXPENSE	3,846,175	4,247,045	4,463,463	4,466,838
OPERATING INCOME OR (LOSS)	(1,558,498)	(1,923,505)	(1,411,258)	(1,414,633)
NONOPERATING REVENUE:				
Sewer Capital Improvement fees	2,848,904	2,889,411	2,976,093	2,976,093
Interest Income	17,910	35,000	50,000	50,000
Other (Connection Fees)	604,260	655,080	605,000	605,000
TOTAL NONOPERATING REVENUE	3,471,074	3,579,491	3,631,093	3,631,093
NONOPERATING EXPENSE:				
Interest Expense	62,297	(4,744)	-	-
Loss on retirement of fixed assets	-	-	-	-
Other	-	-	-	-
TOTAL NONOPERATING EXPENSE	62,297	(4,744)	-	-
Net Income Before Transfers	1,850,279	1,660,730	2,219,835	2,216,460
OPERATING TRANSFERS:				
Out: Airport Fund	-	-	-	-
NET OPERATING TRANSFERS	-	-	-	-
NET INCOME	1,850,279	1,660,730	2,219,835	2,216,460

PROPRIETARY FUND	(1) ACTUAL PRIOR YEAR ENDING 6/30/2011	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2012	(3) BUDGET YEAR ENDING 6/30/2013	
			TENTATIVE APPROVED	FINAL APPROVED
A. Cash Flows From Operating Activities				
Cash received from customers	2,277,436	2,323,540	3,052,205	3,052,205
Cash payments to suppliers for goods and services	(1,580,281)	(1,915,383)	(1,977,701)	(1,977,701)
Cash payments to employees for services & benefits	(893,425)	(885,850)	(1,001,600)	(1,004,975)
a. Net cash provided by operating activities	(196,270)	(477,693)	72,904	69,529
B. Cash Flows From Non-Capital Financing Activities				
Operating Transfers (In)/Out	-	-	-	-
b. Net cash provided by non-capital financing activities	-	-	-	-
C. Cash Flows From Capital and Related Financing Activities				
Acquisition of capital assets	(1,663,986)	(767,008)	(8,139,500)	(8,139,500)
Principal paid on loans - capital assets	(221,040)	(1,762,471)	-	-
Interest paid on loans - capital assets	(62,297)	(4,744)	-	-
Cash received from capital improvement user fees	2,848,904	2,889,411	2,976,093	2,976,093
Receipt of customer contributions	604,260	655,080	605,000	605,000
c. Net cash used for capital and related financing activities	1,505,841	1,010,268	(4,558,407)	(4,558,407)
D. Cash Flows From Investing Activities				
Interest on Investments	29,328	35,000	50,000	50,000
Changes in Investments				
d. Net cash provided from investing activities	29,328	35,000	50,000	50,000
Net INCREASE/(DECREASE) in cash and cash equivalents (a+b+c+d)	1,338,899	567,575	(4,435,503)	(4,438,878)
CASH AND CASH EQUIVALENTS AT JULY 1	8,588,489	9,927,388	10,494,963	10,494,963
CASH AND CASH EQUIVALENTS AT JUNE 30	9,927,388	10,494,963	6,059,460	6,056,085
Reconciliation of operating income to net cash provided by operating income				
OPERATING INCOME (LOSS)	(1,558,498)	(1,923,505)	(1,411,258)	(1,414,633)
Depreciation	1,361,986	1,445,812	1,484,162	1,484,162
OPEB Annual Required Contribution	53,373			
Net change in assets/liabilities				
(Increase) in accounts receivable	(10,241)			
(Increase) in inventory	3,706			
Increase in accounts payable	(45,094)			
Increase in accrued liabilities	(6,914)			
Compensated absences	5,412			
NET CASH PROVIDED BY OPERATING ACTIVITIES	(196,270)	(477,693)	72,904	69,529

PROPRIETARY FUND	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2013	
	ACTUAL PRIOR YEAR ENDING 6/30/2011	ESTIMATED CURRENT YEAR ENDING 6/30/2012	TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE:				
Landfill Fees	1,556,831	1,597,480	1,685,404	1,685,404
Garbage Franchise	28,490	29,690	30,284	30,284
Other Fees	23,936	37,500	37,500	37,500
TOTAL OPERATING REVENUE	1,609,257	1,664,670	1,753,188	1,753,188
OPERATING EXPENSE:				
<u>Administration</u>				
Salaries / Wages	45,829	48,915	44,950	44,950
Employee Benefits	24,014	20,140	18,800	19,825
Services / Supplies	62,737	43,322	62,665	62,665
Total Administration	132,580	112,377	126,415	127,440
<u>Operating</u>				
Salaries / Wages	361,887	375,345	449,975	449,975
Employee Benefits	178,745	139,000	200,100	200,900
Services / Supplies	581,011	668,236	785,850	785,850
Total Operating	1,121,643	1,182,581	1,435,925	1,436,725
<u>Depreciation</u>	94,547	99,300	102,279	102,279
Total Salaries / Wages	407,716	424,260	494,925	494,925
Total Employee Benefits	202,759	159,140	218,900	220,725
Total Services / Supplies	643,748	711,558	848,515	848,515
TOTAL OPERATING EXPENSE	1,348,770	1,394,258	1,664,619	1,666,444
OPERATING INCOME OR (LOSS)	260,487	270,412	88,569	86,744
NONOPERATING REVENUE:				
Interest Income	1,502	3,000	3,500	3,500
Grants	-			
Gain (loss) from disposal of capital assets	(137,834)			
Other	-			
TOTAL NONOPERATING REVENUE	(136,332)	3,000	3,500	3,500
NONOPERATING EXPENSE:				
Interest Expense	-	-	-	-
Loss on retirement of fixed assets				
Other				
TOTAL NONOPERATING EXPENSE	-	-	-	-
Net Income Before Transfers	124,155	273,412	92,069	90,244
OPERATING TRANSFERS:				
In				
Out	-	-		
NET OPERATING TRANSFERS	-	-	-	-
NET INCOME	124,155	273,412	92,069	90,244

PROPRIETARY FUND	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2013	
	ACTUAL PRIOR YEAR ENDING 6/30/2011	ESTIMATED CURRENT YEAR ENDING 6/30/2012	TENTATIVE APPROVED	FINAL APPROVED
A. Cash Flows From Operating Activities				
Cash received from customers	1,586,414	1,664,670	1,753,188	1,753,188
Cash payments to suppliers for goods and services	(638,216)	(711,558)	(848,515)	(848,515)
Cash payments to employees for services & benefits	(573,919)	(583,400)	(713,825)	(715,650)
a. Net cash provided by operating activities	374,279	369,712	190,848	189,023
B. Cash Flows From Non-Capital Financing Activities				
Operating Transfers Out	-	-	-	-
b. Net cash provided by non-capital financing activities	-	-	-	-
C. Cash Flows From Capital and Related Financing Activities				
Acquisition of capital assets	(550,572)	(32,100)	(95,000)	(95,000)
Principal paid on loans - capital assets	-	-	-	-
Interest paid on loans - capital assets	-	-	-	-
Proceeds from sale of capital assets	-	-	-	-
Proceeds from federal grants	-	-	-	-
Proceeds of Leases	-	-	-	-
c. Net cash used for capital and related financing activities	(550,572)	(32,100)	(95,000)	(95,000)
D. Cash Flows From Investing Activities				
Interest on Investments	3,164	3,000	3,500	3,500
Changes in Investments				
d. Net cash provided from investing activities	3,164	3,000	3,500	3,500
Net INCREASE/(DECREASE) in cash and cash equivalents (a+b+c+d)	(173,129)	340,612	99,348	97,523
CASH AND CASH EQUIVALENTS AT JULY 1	1,053,053	879,924	1,220,536	1,220,536
CASH AND CASH EQUIVALENTS AT JUNE 30	879,924	1,220,536	1,319,884	1,318,059
Reconciliation of operating income to net cash provided by operating income				
OPERATING INCOME (LOSS)	260,487	270,412	88,569	86,744
Depreciation	94,547	99,300	102,279	102,279
OPEB Annual Required Contribution	35,007			
Net change in assets/liabilities				
(Increase) in accounts receivable	(22,843)			
Due from other governments	-			
Increase in accounts payable	5,532			
Increase in accrued liabilities	(2,977)			
Compensated absences	4,526			
Increase in customer deposits				
(Increase) in restricted cash				
Increase in customer contributions				
NET CASH PROVIDED BY OPERATING ACTIVITIES	374,279	369,712	190,848	189,023

PROPRIETARY FUND	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2013	
	ACTUAL PRIOR YEAR ENDING 6/30/2011	ESTIMATED CURRENT YEAR ENDING 6/30/2012	TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE:				
Aviation Fuel Fees	18,589	22,750	22,750	22,750
FAA Operating Grants	75,156			
Landing Fees	64,513	56,000	56,000	56,000
Terminal Fees	128,892	128,892	128,892	128,892
Rentals & Leases	285,642	302,612	302,290	302,290
Parking Fees	130,494	165,684	170,000	170,000
Rental Car Access Fees	251,581	270,000	225,000	225,000
Concession Fees	2,182	1,903	1,900	1,900
Passenger Facility Charges	87,730	85,000	85,000	85,000
Other Fees	25,056	24,232	27,929	27,929
TOTAL OPERATING REVENUE	1,069,835	1,057,073	1,019,761	1,019,761
OPERATING EXPENSE:				
<u>Operations</u>				
Salaries / Wages	293,213	304,350	311,125	311,125
Employee Benefits	154,768	127,195	132,050	133,925
Services / Supplies	243,045	197,702	227,100	227,100
Total Operations	691,026	629,247	670,275	672,150
<u>Terminal</u>				
Salaries / Wages	-	-	-	-
Employee Benefits	-	-	-	-
Services / Supplies	119,953	129,868	152,780	152,780
Total Terminal	119,953	129,868	152,780	152,780
<u>Depreciation</u>	2,477,808	2,601,698	2,731,783	2,731,783
Total Salaries / Wages	293,213	304,350	311,125	311,125
Total Employee Benefits	154,768	127,195	132,050	133,925
Total Services / Supplies	362,998	327,570	379,880	379,880
TOTAL OPERATING EXPENSE	3,288,787	3,360,813	3,554,838	3,556,713
OPERATING INCOME OR (LOSS)	(2,218,952)	(2,303,740)	(2,535,077)	(2,536,952)
NONOPERATING REVENUE:				
Grants	757,903	698,250	1,875,000	1,875,000
Gain (loss) from capital asset disposal	-			
Interest Income	182	100	500	500
TOTAL NONOPERATING REVENUE	758,085	698,350	1,875,500	1,875,500
NONOPERATING EXPENSE:				
Interest Expense	169,680	165,605	159,755	159,755
Bond Amortization Expense	7,005	7,005		
Other Concrete Apron Failure Legal Expense	221,920	-	-	-
TOTAL NONOPERATING EXPENSE	398,605	172,610	159,755	159,755
Net Income Before Transfers	(1,859,472)	(1,778,000)	(819,332)	(821,207)
OPERATING TRANSFERS:				
In General Fund	75,000	-	-	-
In Sewer Fund		-	-	-
In Recreation Fund	330,880	330,605	329,755	329,755
NET OPERATING TRANSFERS	405,880	330,605	329,755	329,755
NET INCOME	(1,453,592)	(1,447,395)	(489,577)	(491,452)

PROPRIETARY FUND	(1)	(2)	(3) BUDGET YEAR ENDING 6/30/2013	
	ACTUAL PRIOR YEAR ENDING 6/30/2011	ESTIMATED CURRENT YEAR ENDING 6/30/2012	TENTATIVE APPROVED	FINAL APPROVED
A. Cash Flows From Operating Activities				
Cash received from customers	1,093,676	1,057,073	1,019,761	1,019,761
Cash payments to suppliers for goods and services	(606,640)	(327,570)	(379,880)	(379,880)
Cash payments to employees for services & benefits	(419,782)	(431,545)	(443,175)	(445,050)
Cash payments for Airport Apron Failure Litigation	(54,870)			
a. Net cash provided by operating activities	12,384	297,958	196,706	194,831
B. Cash Flows From Non-Capital Financing Activities				
Operating Transfers In/(Out)	405,880	330,605	329,755	329,755
b. Net cash provided by non-capital financing activities	405,880	330,605	329,755	329,755
C. Cash Flows From Capital and Related Financing Activities				
Acquisition of capital assets	(884,456)	(735,000)	(2,025,000)	(2,025,000)
Principal paid on debt	(160,000)	(165,000)	(170,000)	(170,000)
Interest paid on debt	(170,880)	(165,605)	(159,755)	(159,755)
Bond issue costs	-	(7,005)		
Unamortized bond discount/premium	7,005			
Proceeds from issuance of debt	-			
Proceeds from sales of capital assets	-	-		
Proceeds from Federal Grants	816,604	698,250	1,875,000	1,875,000
Airport Concrete Apron Failure	-	-	-	-
c. Net cash used for capital and related financing activities	(391,727)	(374,360)	(479,755)	(479,755)
D. Cash Flows From Investing Activities				
Interest on Investments	85	100	500	500
Changes in Investments				
d. Net cash provided from investing activities	85	100	500	500
Net INCREASE/(DECREASE) in cash and cash equivalents (a+b+c+d)	26,622	254,303	47,206	45,331
CASH AND CASH EQUIVALENTS AT JULY 1	163,320	189,942	444,245	444,245
CASH AND CASH EQUIVALENTS AT JUNE 30	189,942	444,245	491,451	489,576
Reconciliation of operating income to net cash provided by operating income				
OPERATING INCOME (LOSS)	(2,218,952)	(2,303,740)	(2,535,077)	(2,536,952)
Depreciation	2,477,808	2,601,698	2,731,783	2,731,783
OPEB Annual Required Contribution	25,176			
Apron Failure Litigation Expenses	(54,870)			
Net change in assets/liabilities				
(Increase) Decrease in:				
Accounts receivable	(15,577)			
Due from other governments	(617)			
Due from other funds	38,775			
Increase (Decrease) in:				
Accounts payable	17,342			
Accrued liabilities	(4,763)			
Compensated absences	7,786			
Due to other funds	(260,984)			
Unearned revenue	1,260			
NET CASH PROVIDED BY OPERATING ACTIVITIES	12,384	297,958	196,706	194,831

PROPRIETARY FUND	(1)	(2)	(3) (4) BUDGET YEAR ENDING 6/30/2013	
	ACTUAL PRIOR YEAR ENDING 6/30/2011	ESTIMATED CURRENT YEAR ENDING 6/30/2012	TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE:				
Greens Fees	205,951	206,000	215,000	215,000
Membership Fees	256,999	257,550	257,550	257,550
Tournament Fees	35,950	40,000	40,000	40,000
Golf Cart Rental Fees	-	62,500	125,000	125,000
Cart Path Fees	40,274	41,000	41,000	41,000
Golf Cart Shed Rentals	32,463	32,500	32,500	32,500
Golf Concession Rental	7,400	8,600	9,744	9,744
Other Fees	10,442	12,500	12,500	12,500
TOTAL OPERATING REVENUE	589,479	660,650	733,294	733,294
OPERATING EXPENSE:				
<u>Administration</u>				
Salaries / Wages	15,827	15,800	19,770	19,770
Employee Benefits	8,746	6,200	8,425	8,825
Services / Supplies				
Total Administration	24,573	22,000	28,195	28,595
<u>Operating</u>				
Salaries / Wages	222,306	213,050	250,700	250,700
Employee Benefits	102,001	76,780	92,325	92,125
Services / Supplies	223,012	259,670	283,250	289,250
Total Operating	547,319	549,500	626,275	632,075
<u>Depreciation</u>	52,277	53,500	55,000	55,000
Total Salaries / Wages	238,133	228,850	270,470	270,470
Total Employee Benefits	110,747	82,980	100,750	100,950
Total Services / Supplies	223,012	259,670	283,250	289,250
TOTAL OPERATING EXPENSE	624,169	625,000	709,470	715,670
OPERATING INCOME OR (LOSS)	(34,690)	35,650	23,824	17,624
NONOPERATING REVENUE:				
Interest Income	(77)	350	500	500
Other				
TOTAL NONOPERATING REVENUE	(77)	350	500	500
NONOPERATING EXPENSE:				
Interest Expense	-	-	-	-
Gain/(Loss) on retirement of fixed assets	935			
Other				
TOTAL NONOPERATING EXPENSE	935	-	-	-
Net Income Before Transfers	(33,832)	36,000	24,324	18,124
OPERATING TRANSFERS:				
In General Fund	22,631	22,000	28,195	28,595
In Recreation Fund	22,927	22,417	23,304	23,304
(Out)				
NET OPERATING TRANSFERS	45,558	44,417	51,499	51,899
NET INCOME	11,726	80,417	75,823	70,023

PROPRIETARY FUND	(1)	(2)	(3) BUDGET YEAR ENDING 6/30/2013	
	ACTUAL PRIOR YEAR ENDING 6/30/2011	ESTIMATED CURRENT YEAR ENDING 6/30/2012	TENTATIVE APPROVED	FINAL APPROVED
A. Cash Flows From Operating Activities				
Cash received from customers	575,211	660,650	733,294	733,294
Cash payments to suppliers for goods and services	(231,938)	(259,670)	(283,250)	(289,250)
Cash payments to employees for services & benefits	(332,359)	(311,830)	(371,220)	(371,420)
Cash received from group insurance premiums	-			
a. Net cash provided by operating activities	10,914	89,150	78,824	72,624
B. Cash Flows From Non-Capital Financing Activities				
Operating Transfers In/(Out)	45,558	44,417	51,499	51,899
b. Net cash provided by non-capital financing activities	45,558	44,417	51,499	51,899
C. Cash Flows From Capital and Related Financing Activities				
Acquisition of capital assets	(13,000)	(73,100)	(50,000)	(50,000)
Principal paid on debt	-	-	-	-
Interest paid on debt	-	-	-	-
Proceeds from sales of capital assets	935	-	-	-
c. Net cash used for capital and related financing activities	(12,065)	(73,100)	(50,000)	(50,000)
D. Cash Flows From Investing Activities				
Interest on Investments	70	350	500	500
Changes in Investments				
d. Net cash provided from investing activities	70	350	500	500
Net INCREASE/(DECREASE) in cash and cash equivalents (a+b+c+d)	44,477	60,817	80,823	75,023
CASH AND CASH EQUIVALENTS AT JULY 1	155,320	199,797	260,614	260,614
CASH AND CASH EQUIVALENTS AT JUNE 30	199,797	260,614	341,437	335,637
Reconciliation of operating income to net cash provided by operating income				
OPERATING INCOME (LOSS)	(34,690)	35,650	23,824	17,624
Depreciation	52,277	53,500	55,000	55,000
OPEB Annual Required Contribution	20,447			
Net change in assets/liabilities				
(Increase) in accounts receivable	(14,268)			
Increase in accounts payable	(8,926)			
Increase in accrued liabilities	(5,869)			
Compensated absences	1,943			
NET CASH PROVIDED BY OPERATING ACTIVITIES	10,914	89,150	78,824	72,624

	(1) ACTUAL PRIOR YEAR ENDING 6/30/2011	(2) ESTIMATED CURRENT YEAR ENDING 6/30/2012	(3) (4) BUDGET YEAR ENDING 6/30/2013	
			TENTATIVE APPROVED	FINAL APPROVED
INTERNAL SERVICE				
OPERATING REVENUE:				
Health Insurance Contributions	-	-	-	1,462,386
City Contributions for Employee Dependents & Retiree	-	-	-	50,000
Retiree Contributions	-	-	-	65,760
Employee Dependent Contributions	-	-	-	255,045
TOTAL OPERATING REVENUE	-	-	-	1,833,191
OPERATING EXPENSE:				
Administration				
Employee Benefits	-	-	-	1,633,191
Services / Supplies	-	-	-	-
Total Administration	-	-	-	1,633,191
Depreciation	-	-	-	-
Total Employee Benefits	-	-	-	1,633,191
Total Services / Supplies	-	-	-	-
TOTAL OPERATING EXPENSE	-	-	-	1,633,191
OPERATING INCOME OR (LOSS)	-	-	-	200,000
NONOPERATING REVENUE:				
Interest Income	-	-	-	-
TOTAL NONOPERATING REVENUE	-	-	-	-
NONOPERATING EXPENSE:				
Other	-	-	-	-
TOTAL NONOPERATING EXPENSE	-	-	-	-
Net Income Before Transfers	-	-	-	200,000
OPERATING TRANSFERS:				
in / (Out) - General Fund	(1,168)	-	-	-
NET OPERATING TRANSFERS	(1,168)	-	-	-
NET INCOME	1,168	-	-	200,000
A. Cash Flows From Operating Activities				
Cash received from customers	-	-	-	-
Cash payments to suppliers for goods and services	-	-	-	(1,633,191)
Cash payments to employees for services & benefits	-	-	-	-
Cash received from group insurance premiums	-	-	-	1,833,191
a. Net cash provided by operating activities	-	-	-	200,000
B. Cash Flows From Non-Capital Financing Activities				
Operating Transfers In / (Out)	(1,168)	-	-	-
b. Net cash provided (used) by non-capital financing activities	(1,168)	-	-	-
C. Cash Flows From Capital and Related Financing Activities				
Receipt of customer contributions	-	-	-	-
c. Net cash used for capital and related financing activities	-	-	-	-
D. Cash Flows From Investing Activities				
Interest on Investments	-	-	-	-
d. Net cash provided from investing activities	-	-	-	-
Net INCREASE/(DECREASE) in cash and cash equivalents (a+b+c+d)	(1,168)	-	-	-
CASH AND CASH EQUIVALENTS AT JULY 1	1,168	-	-	-
CASH AND CASH EQUIVALENTS AT JUNE 30	-	-	-	-
Reconciliation of operating income to net cash provided by operating income				
OPERATING INCOME (LOSS)	-	-	-	200,000
Net change in assets/liabilities (Increase) in accounts receivable	-	-	-	-
NET CASH PROVIDED BY OPERATING ACTIVITIES	-	-	-	200,000

1 - General Obligation Bonds
 3 - G/O / Revenue Bonds
 5 - Medium Term Financing
 7 - Capital Leases
 9 - Mortgages
 11 - Proposed

2 - General Obligation Revenue Bonds
 4 - Revenue Bonds
 6 - Medium Term Financing - Lease Purchase
 8 - Special Assessment Bonds
 10 - Other

**ALL EXISTING OR PROPOSED
 GENERAL OBLIGATION BONDS, REVENUE BONDS, MEDIUM TERM FINANCING
 CAPITAL LEASES AND SPECIAL ASSESSMENT BONDS**

(1) NAME OF BOND OR LOAN FUND:	(2) *	(3) TERM	(4) ORIGINAL AMOUNT OF ISSUE	(5) ISSUE DATE	(6) FINAL PAYMENT DATE	(7) INTEREST RATE	(8) BEGINNING BALANCE 7/1/2012	REQUIREMENT FOR FISCAL BUDGET YEAR ENDING 6/30/2013		
								(9) INTEREST PAYABLE	(10) PRINCIPAL PAYABLE	(11) TOTAL
Debt Service										
2010 Idaho St Rehab Bond	11	20 Years	\$ 10,500,000	9/8/2010	3/1/2030	5.0000%	\$ 10,115,000	\$ 348,756	\$ 395,000	\$ 743,756
2005 G/O Recreation Bond	2	20 Years	\$ 2,000,000	8/25/2005	6/1/2025	4.1000%	\$ 1,510,000	\$ 62,568	\$ 85,000	\$ 147,568
Total Debt Service Fund			\$ 12,500,000				\$ 11,625,000	\$ 411,324	\$ 480,000	\$ 891,324
Airport Fund										
2009 Airport Terminal Bonds	2	17 Years	\$ 3,735,000	12/1/2009	10/1/2026	Variable	\$ 3,410,000	\$ 159,755	\$ 170,000	\$ 329,755
Total Airport Fund			\$ 3,735,000				\$ 3,410,000	\$ 159,755	\$ 170,000	\$ 329,755
	2									
			\$ -				\$ -	\$ -	\$ -	\$ -
Total All Debt Service			\$ 16,235,000				\$ 15,035,000	\$ 571,079	\$ 650,000	\$ 1,221,079

Transfer Schedule for Fiscal Year 2012-2013

Fund Type	Transfers In			Transfers Out			
	To Fund	Pg	From Fund	From Fund	Pg	To Fund	Amount
	General Fund	13	Recreation Fund	General Fund	21	Golf Fund	28,595
				General Fund	21	Revenue Stabilization	267,605
				General Fund	21	Capital Equipment	401,407
				General Fund	21	Facility Reserve	401,407
Total General Funds							1,099,014
Special Revenue Funds	Youth Recreation	23	Recreation Fund	Recreation Fund	22	Youth Recreation	13,304
	Revenue Stabilization	26	General Fund	Recreation Fund	22	Golf Fund	23,304
	Capital Equipment	32	General Fund	Recreation Fund	22	Debt Service Fund	147,568
	Facility Reserve	29	General Fund	Recreation Fund	22	Airport Fund	329,755
Total Special Revenue				Recreation Fund	22	General Fund	239,464
							753,395
Capital Projects	Redevelopment Agency	28	Capital Construction	Capital Construction	27	Redevelopment Agency	8,000
Total Capital Projects							8,000
Debt Service Fund	Debt Service	33	Recreation Fund				
Total Debt Service							
Enterprise Funds	Golf Fund	43	Recreation Fund				
	Golf Fund	43	General Fund				
	Airport Fund	41	Recreation Fund				
Total Enterprise Funds							-
Total Transfers							1,860,409

LOBBYING EXPENSE ESTIMATE

Pursuant to NRS 354.600 (3), **each** (emphasis added) local government budget must obtain a separate statement of anticipated expenses relating to activities designed to influence the passage or defeat of legislation in an upcoming legislative session.

Nevada Legislature: 77th Session; February 4, 2013 to June 4, 2013

1. Activity:		
2. Funding Source:	General Fund - City Manager's Budget	
3. Transportation	\$	
4. Lodging and meals	\$	
5. Salaries and Wages	\$	
6. Compensation to lobbyists	\$	25,000
7. Entertainment	\$	
8. Supplies, equipment & facilities; other personnel and services spent in Carson City	\$	
Total	\$	25,000

Entity: City of Elko

Budget Year 2012-2013

Page: _____

Form 30

12/8/2011

Schedule of Existing Contracts

Local Government: City of Elko
 Contact: Dawn Stout, Administrative Services Director
 E-mail Address: dstout@ci.elko.nv.us
 Daytime Telephone: (775) 777-7140

Total Number of Existing Contracts: 2

Line	Vendor	Effective Date of Contract	Termination Date of Contract	Proposed Expenditure FY 2012-13	Proposed Expenditure FY 2013-14	Reason or need for contract:
1	Kafoury, Armstrong & Co.	7/1/2009	6/30/2014	\$ 76,000	\$ 79,500	Independent Auditing Services
2	Elko County	7/1/1994	None	\$ 300,000	\$ 315,000	Municipal Court Services
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20	Total Proposed Expenditures			\$ 376,000	\$ 394,500	

Additional Explanations (Reference Line Number and Vendor):

Local Government: City of Elko
 Contact: Dawn Stout, Administrative Services Director
 E-mail Address: dstout@ci.elko.nv.us
 Daytime Telephone: (775) 777-7140

Total Number of Privatization Contracts: 0

Line	Vendor	Effective Date of Contract	Termination Date of Contract	Duration (Months/ Years)	Proposed Expenditure FY 2012-13	Proposed Expenditure FY 2013-14	Position Class or Grade	Number of FTEs employed by Position Class or Grade	Equivalent hourly wage of FTEs by Position Class or Grade	Reason or need for contract:
1										
2										
3										
4										
5										
6										
7										
8										
9										
10										
11	Total									

Attach additional sheets if necessary.

ELKO DAILY FREE PRESS

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Affidavit of Publication

**PUBLIC HEARING NOTICE
CITY OF ELKO
TENTATIVE BUDGET
2012/2013 FISCAL YEAR**

The City of Elko City Council shall hold a public hearing on May 15, 2012 beginning at 4:00 p.m. at Elko City Hall, 1751 College Avenue, Elko, Nevada.

A tentative budget has been prepared in detail and on appropriate forms as prescribed by the Department of Taxation and is available for public inspection at the office of the Elko City Clerk, Elko City Hall, 1751 College Avenue, Elko, Nevada.

CITY OF ELKO

BY: Dawn Stout,
Administrative Services Director

May 7

I, Terra Josephson, legal clerk of the Elko Daily Free Press, published daily at Elko, Nevada, do solemnly swear that a copy of PUBLIC HEARING FISCAL YEAR as per clipping attached, was published May 7, 2012, in the regular and entire issue of said newspaper, with general circulation of Elko and Lander counties, and not in any supplement thereof for one week in the issue dated May 7, 2012.

Terra Josephson

Legals Clerk

Subscribed and sworn to before me, on

May 7

2012.

Carol L. Mott

Notary Public:

